Camden County, Georgia

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

CAMDEN COUNTY, GEORGIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

PREPARED BY:
CAMDEN COUNTY FINANCE DEPARTMENT

CAMDEN COUNTY, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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I. INTRODUCTORY SECTION

Board of County Commissioners

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

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

Department of Finance & Budget

April 27, 2023

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, 2022, 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. McNair, McLemore, Middlebrooks & Co., LLC, Certified Public Accountants & Consultants, have issued an unmodified ("clean") opinion of the Camden County financial statements for the year ended June 30, 2022. 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.

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.

Economic Condition and Outlook

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

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SHAWN M BOATRIGHT, County Administrator | JOHN S. MYERS, County Attorney

submarine base on the east coast and largest employer in the County. 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 are 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 in June 2022 was 3.0% which was the same as the statewide rate. The median household income in Camden County is $63,482 (2021). Total employed persons in the County are approximately 21,000. Submarine Base (NSB) Kings Bay is by far the largest employer in the County, employing approximately 50% of the active workforce. (FRED Economic Data, March, 2023).

In addition to employment rates and per capita income, Camden County uses two local indicators to measure economic performance: residential housing starts and sales tax receipts. The Planning Department issues permits for single family residential housing, with 58 residential permits in 2020, 79 in 2021, and 4 in 2022. Residential construction has taken a slight reduction, possibly as a result of increases in interest rates. Meanwhile, commercial construction permits in unincorporated Camden County has been nearly nonexistent with 3 permits issued in 2020, 0 in 2021, and 8 in 2022. 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.

Sales tax receipts are expected to continue to increase, well above even current inflation rates, as the economy continues to recover from the COVID-19 pandemic as seen in the sales tax chart below. Additionally, 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.

Year	1% Sales Tax Distribution	Percent Increase
2018	$3,212,226	5.2%
2019	$3,491,550	8.7%
2020	$3,746,810	7.3%
2021	$4,688,767	25.1%
2022	$5,474,645	16.8%

Special Local Option Sales Tax (SPLOST) is also a 1% sales tax. The current SPLOST began on July 1, 2019 after Camden County taxpayers passed a referendum to continue SPLOST through June 30, 2025. Although finally seeing increases in LOST and SPLOST, the County 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 accordance with County financial policies, fund balance is considered fully funded at 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

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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 $15.3 million.

The following graph illustrates fund balance history from FY2012 to FY2022.



Since the recovery was 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 tax year 2022 (FY 2023), the millage was reduced by 10% in response to the current economic conditions.

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.

Relevant Financial Policies

Camden County operates under a set of fiscal policies that serve to establish operational objectives, promote continuity in fiscal decision-making and ensure long-term financial stability of the County. These policies guide the financial areas of 1) operating budget, 2) capital outlays, 3) reserve fund balances, 4) revenue administration, 5) accounting, auditing, and financial reporting, 6) debt administration, 7) investment administration, and 8) purchasing.

LANNIE E. BRANT, Commissioner, District 1
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Long-Term Planning

As of June 30, 2022, unassigned fund balance in the general fund is $15,271,182 at year end or 37.8% of total county-related general fund revenues of $40.4 million. This was a 47.7% increase over the prior year end fund balance. There is currently $813,500 of fund balance use budgeted in fiscal year 2023. County management continues to emphasize the importance of the strong financial position and intends to improve the unassigned fund balance in the general fund by maintaining a balanced budget, and reviewing revenues and expenses monthly to ensure the County departments are operating in an efficient manner.

The County's annual budget process includes the preparation of a five-year capital improvement program and the preparation of a current on-year capital budget for general purpose capital requirements. The capital improvement program budget is prepared as a planning document to review for future needs. Projects are approved based on priority and available revenues. It is subject to change each year as the needs for such items as heavy equipment, buildings, vehicles, and technology become better known. Some of these items, while they may be very important and not able to be funded in the current year, may become a viable list for the next SPLOST referendum.

Major Initiatives

Compensation and Classification Survey
The County contracted for the development of a job classification and compensation plan. The objectives of the study included reviewing and revising the current classification system and pay plan for all County employees, collecting salary data, and producing a recommended pay plan based on job analysis, job evaluation, and wage survey data. The job market for recruiting and retaining talent for all positions, specifically for emergency services personnel, has never been more challenging. The County's ability to recruit and retain those employees is vital to meet the needs of the citizens of Camden, and to do that it was necessary to ensure competitiveness with compensation. The total increase to the fiscal year 2022-2023 budget to implement the new plan and fund 17 new positions was $3.77 million for salaries and benefits. Seventy-three percent of this increase is allocated to public safety.

Health Department Facility
In February 2022, the County accepted $1 million in Community Development Block Grant-Coronavirus through the Georgia Department of Community Affairs, for the construction of a new health department facility. Through this grant, Camden County seeks to construct a new Health Department building to prevent, prepare for and respond to Coronavirus in addition to continuing to provide other services to low and moderate-income persons in a safe environment. With an estimated total cost of $4.5 million, the new health department will be funded from Federal, State, and Local appropriations.

Community Resiliency Center & Radio Tower
Planning and construction began to renovate an existing County facility, the former Georgia Power building, into a Community Resiliency Center and replace a radio communications tower and system migration to 700 megahertz necessary to building interoperability area-wide. Both of these project are funded by a $5.5 million Community Development Block Grant Mitigation award from the Georgia

Department of Community Affairs.

Road Stabilization/Build-up Project
Beginning in October 2021, Camden County Public Works embarked upon an unpaved road stabilization/build-up project. Crews have added rock to nearly 42 miles of unpaved roads in unincorporated Camden County. This project is still in-progress as the Public Works Department works towards building up close to 70 miles of roadway during the first round of work. Funding for this project is from SPLOST 7, SPLOST 8, and American Rescue Plan Act (ARPA) resources. Road condition complaints have been reduced as a result of this project.

County Recreational Shooting Complex
Construction was completed in fiscal year 2022 for a County Recreational Shooting Complex located on State Route 110 in Camden County. The shooting complex is named Two Rivers Gun Range and has a 25 yard pistol range, a 200 yard rifle range with canopy, and a house/training facility, and was completed with funding from the Department of Natural Resources (DNR) and local funds. The grand opening was in November 2021.

Awards and Acknowledgments
The National Association of Counties (NACo) recognized Camden County with an Achievement Award in FY 2022. NACo acknowledged the Rural Transportation Collaborative Partnerships in the Category of Transportation.

The Association of County Commissioners of Georgia (ACCG) recognized Camden County with a County Excellence Award for Camden County's Rural Transportation Collaborative Partnerships.

And finally, for the twentieth first 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, 2021.

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, MBA
Chief Financial Officer

"Award-Winning Government"

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

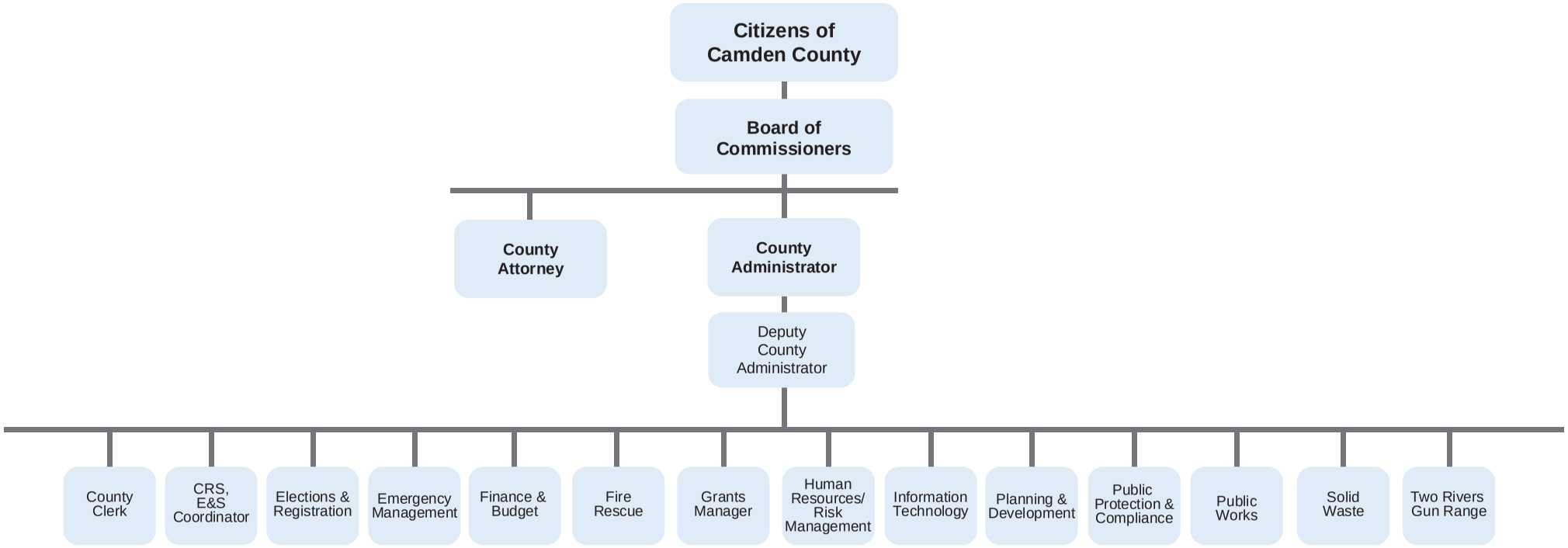
Camden County
Georgia

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

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 Five	Ben Casey
Vice-Chairman, District One	Lannie Brant
District Two	Martin Turner
District Three	Trevor Readdick
District Four	Jim Goodman

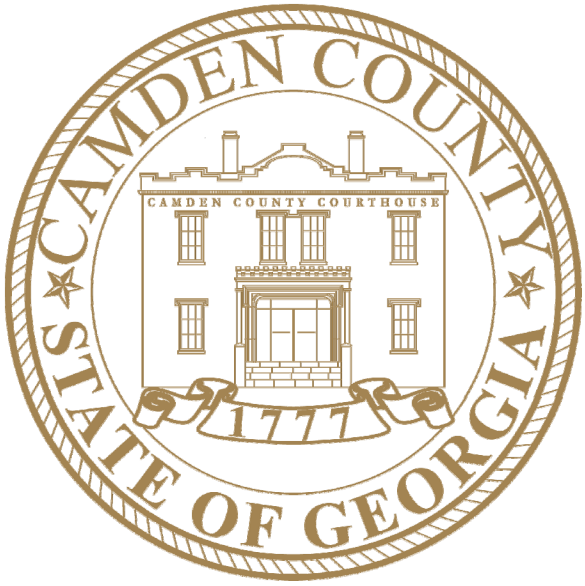
Administration

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 II	Tiffanie Cheng
Payroll Accountant	Melissa K. Rogers
Purchasing Officer	Kelsey J. Kelley
Accounts Payable Technician	Tammy L. Dukes

Independent Auditor
McNair McLemore Middlebrooks & Co
Certified Public Accountants


CAMDEN COUNTY
STATE OF GEORGIA
CAMDEN COUNTY COURTHOUSE
1777

II. FINANCIAL SECTION

MCNAIR MCLEMORE MIDDLEBROOKS & CO
CERTIFIED PUBLIC ACCOUNTANTS

389 Mulberry Street | Macon, Georgia 31201
Post Office Box One | Macon, Georgia 31202
478-746-6277 | mmmcpa.com

April 27, 2023

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Camden County, Georgia
Woodbine, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Camden County, Georgia** as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Camden County, Georgia's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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, 2022, 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.

Basis for Opinions

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

Adoption of Government Accounting Standards Board (GASB) Statement No. 87, *Leases*

As discussed in Note 1 to the financial statements, as of July 1, 2021, Camden County, Georgia adopted new accounting guidance for leases as a result of the adoption of GASB Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages C-1 through C-15 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Camden County, Georgia'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* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual 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 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

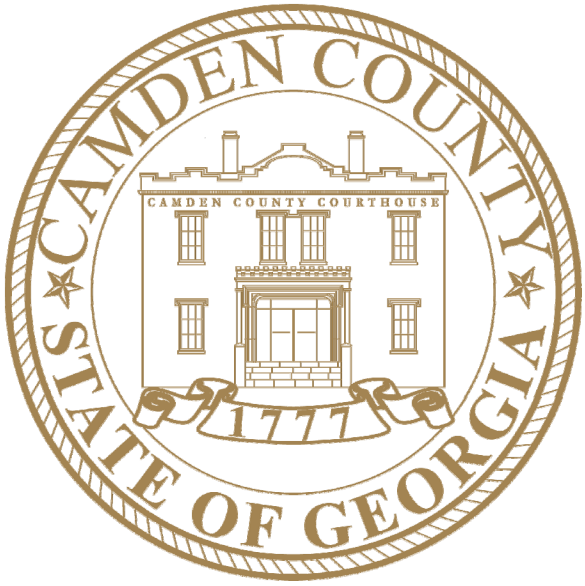
In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated.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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 27, 2023 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.

McNair, McLemore, Middlebrooks & Co., LLC

McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC


CAMDEN COUNTY
STATE OF GEORGIA
CAMDEN COUNTY COURTHOUSE
1777

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, 2022. 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, 2022 by $133,916,075 (net position). Of this amount, $22,221,206 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, 2022 increased by $6,442,262 or 5.1%. This change to total net position is due to an increase in revenues as well as an increase in expenditures.

- At June 30, 2022, Camden County's governmental funds balance sheet reports combined ending fund balances of $29,650,131. This amount represented an increase of $8,433,227 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 $15,319,677 or 43.6% of total general fund expenditures. The actual available cash in the bank and investments from all General Fund accounts at June 30, 2022 was $14,585,526, an increase of $4,505,251 over last fiscal year. Total assets for the general fund increased by $4,849,581 to $17,857,690. The liabilities decreased by $380,385 to $1,195,212 due mostly to a decrease in normal outstanding payables.

- Capital Assets had a net book value of $98,057,849, a decrease of 146,691 over the prior fiscal year. The general government's capital assets decreased by $3,932,435 and the business-type activities increased by $3,785,744. Government capital assets decreased mostly due to the annual depreciation calculations for total capital assets and a transfer of completed construction project from government funds to business-type funds. Business-type capital assets increased due to this

transfer and purchase of capital assets.

- Total long-term liabilities for Camden County increased by $388,688 from the previous fiscal year, which now total $8,224,425. Long-term liabilities for governmental activities had a net increase this fiscal year by $314,639. Business-type activities increased by $74,049.

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-12, essentially account for the same functions as those reported under the government-wide statement of net position and statement of activities. However, this set of financial statements focuses on events that produce near-term inflows and outflows of spendable resources as well as on the balances of spendable resources available at the end of the fiscal year and is a narrower focus than the government-wide financial statements. Such information may be useful in evaluating Camden County's near-term financing requirements and available resources.

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

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

Proprietary funds - Camden County maintains and presents one type of proprietary fund, enterprise funds found on pages D-13 to D-16 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-17 to D-18.

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-19 to D-43 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-7 to E-14. Also included are statements for custodial funds which appear on pages E-22 to E-23. A schedule of Project Expenditures with Special Sales Tax Proceeds is provided on pages E-24 and E-25. 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 $133,916,075. The following table and chart presents Camden County's total net position for the fiscal year ended June 30, 2022 and 2021:

Summary of Net Position

	Government Activities		Business-Type Activities		Total	
	FY2022	FY2021	FY2022	FY2021	FY2022	FY2021
Current assets	$ 44,608,581	$ 30,249,625	$ 14,050,365	$ 13,887,390	$ 58,658,946	$ 44,137,015
Capital assets, net	79,382,126	84,088,223	18,675,723	15,671,284	98,057,849	99,759,507
Total assets	123,990,707	114,337,848	32,726,088	29,558,674	156,716,795	143,896,522
Total assets and deferred outflows of resources	$ 123,990,707	$ 114,337,848	$ 32,726,088	$ 29,558,674	$ 156,716,795	$ 143,896,522
Current liabilities	$ 12,825,866	$ 7,956,403	$ 2,301,094	$ 1,620,725	$ 15,126,960	$ 9,577,128
Long-Term liabilities	2,320,978	1,985,462	4,895,816	4,872,211	7,216,794	6,857,673
Total liabilities	15,146,844	9,941,865	7,196,910	6,492,936	22,343,754	16,434,801
Deferred Inflows of Resources	456,966	-	-	-	456,966	-
Net position:						
Net investment in capital assets	78,900,741	82,800,748	18,645,856	14,818,360	97,546,597	97,619,108
Restricted	14,148,272	10,741,410	-	-	14,148,272	10,741,410
Unrestricted	15,337,884	10,853,825	6,883,322	8,247,378	22,221,206	19,101,203
Total net position	108,386,897	104,395,983	25,529,178	23,065,738	133,916,075	127,461,721
Total liabilities, deferred inflows of resources and net position	$ 123,990,707	$ 114,337,848	$ 32,726,088	$ 29,558,674	$ 156,716,795	$ 143,896,522

The largest portion of the county's combined net position (72.8% or $97,546,597) 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 (10.6% or $14,148,272) 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 (16.6% or $22,221,206) 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 69.0% and the business-type unrestricted assets are 31.0%. As of the end of the 2022 fiscal year, the County is able to report positive balances in all three categories of net position, 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 $6,442,262. About 61.8% of this increase is attributable to governmental activities mainly due to property and sales tax and operating grants and contributions received in 2022. The remaining increase of 38.2% 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	
	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2021
Revenues :						
Program Revenues :						
Charges for services	$ 7,444,801	$ 7,541,178	$ 6,242,428	$ 6,959,186	$ 13,687,229	$ 14,500,364
Operating grants and contributions	2,040,553	2,866,210	149,000	103,380	2,189,553	2,969,590
Capital grants and contributions	762,104	1,015,328	2,366,565	-	3,128,669	1,015,328
General Revenues :						-
Property taxes	24,921,832	23,665,110	-	-	24,921,832	23,665,110
Sales taxes	17,375,922	14,906,407	-	-	17,375,922	14,906,407
Motor vehicle taxes	2,562,821	2,537,250	-	-	2,562,821	2,537,250
Other taxes	2,733,038	2,417,089	-	-	2,733,038	2,417,089
Unrestricted investment earnings	64,607	11,464	39,674	94,670	104,281	106,134
Miscellaneous	305,764	348,323	-	2,700	305,764	351,023
Total Revenues	58,211,442	55,308,360	8,797,667	7,159,936	67,009,109	62,468,296
Expenses :						
General Government	17,396,034	13,546,290	-	-	17,396,034	13,546,290
Judiciary	3,064,883	2,918,302	-	-	3,064,883	2,918,302
Public Safety	19,886,325	17,671,457	-	-	19,886,325	17,671,457
Public Works	10,888,865	12,612,327	-	-	10,888,865	12,612,327
Health & Welfare	918,978	825,948	-	-	918,978	825,948
Culture and recreation	883,091	271,717	-	-	883,091	271,717
Housing and development	1,286,256	1,233,211	-	-	1,286,256	1,233,211
Interest on long-term debt	29,675	14,115	-	-	29,675	14,115
Solid Waste Disposal	-	-	4,799,138	4,166,673	4,799,138	4,166,673
Curbside Collections	-	-	1,125,030	1,096,644	1,125,030	1,096,644
Two Rivers Gun Range	-	-	288,572	73,295	288,572	73,295
Total Expenses	54,354,107	49,093,367	6,212,740	5,336,612	60,566,847	54,429,979
Transfers	121,487	-	(121,487)	-	-	-
Changes in net position	3,978,822	6,214,993	2,463,440	1,823,324	6,442,262	8,038,317
Net position - beginning - Restated	104,408,075	98,180,990	23,065,738	21,242,414	127,473,813	119,423,404
Net position - ending	$ 108,386,897	$ 104,395,983	$ 25,529,178	$ 23,065,738	$ 133,916,075	$ 127,461,721

Governmental activities. The significant factors contributing to the increase from last year's net position are discussed below.

- **Governmental Revenues.** Taxes continue as the main source of revenue for governmental activities amounting to 42.8% of governmental revenues for the year ended June 30, 2022. Property tax revenues for the fiscal year 2022 increased by $1.3 million primarily due to an increase in revenues from current year property ad valorem tax. Sales tax revenue increased by $2.5 million primarily due to growth and inflation.

- **Governmental Expenses**. The increase in expenditures for governmental activities is primarily due to capital asset activities and depreciation.

Business-type activities. Business-type activities increased the County's net position by $2,463,440 or 10.7%. Key elements of this increase are as follows.

- Business-type revenue increased by $1,637,731 or 22.9%. The increase was primarily due to Two Rivers Gun Range which opened in November 2021. After project completion, capital was transferred from a governmental fund to the gun range.

- The overall operational type expenses for business-type activities increased by 16.4% or $876,128. Solid Waste expenses increased by $551,548 due to increases in fuel costs, repair and maintenance to heavy equipment, and employee benefit costs.

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 County's major funds are the General Fund, SPLOST 8 Fund and American Rescue Plan Fund. The remaining funds of the County are aggregated and presented as Non-Major Governmental Funds.

The following table presents the County's changes in fund balance for government funds for the fiscal year ended June 30, 2022 and 2021.

Governmental Funds
Fund Balance Changes

Description	Fiscal Year 2022	Fiscal Year 2021	Difference	Percentage Change
Nonspendable:				
Leases	$ 47,592	$ -	$ 47,592	100.0%
Restricted :				
Capital Outlay	13,519,670	9,941,965	3,577,705	36.0%
Law Enforcement	444,554	549,850	(105,296)	-19.1%
Court Programs	184,048	249,595	(65,547)	-26.3%
	14,148,272	10,741,410	3,406,862	
Assigned :				
Law Enforcement	903	8,958	(8,055)	-89.9%
Capital Outlay	182,182	165,221	16,961	10.3%
	183,085	174,179	8,906	
Unassigned :	15,271,182	10,301,315	4,969,867	48.2%
Totals	$ 29,650,131	$ 21,216,904	$ 8,433,227	39.7%

As of June 30, 2022, Camden County governmental funds reported combined fund balances of $29,650,131, an increase of $8,433,227, approximately a 39.7% increase from the prior fiscal year's balances. The governmental funds are divided as $47,592 being non-spendable, $14,148,272 being dedicated to restricted; $183,085 as being assigned; and $15,271,182 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 $1,683,637 as revenues were accumulated for future projects. Second, an increase of $4,949,386 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, 2022 and 2021.

General Fund
Fund Balance Changes

Description	Fiscal Year 2022	Fiscal Year 2021	Difference	Percentage Change
Assigned :				
Leases	$ 47,592	$ -	$ 47,592	100.0%
Law Enforcement	903	8,958	(8,055)	-89.9%
	48,495	8,958	39,537	441.4%
Unassigned :	15,271,182	10,361,333	4,909,849	47.4%
Totals	$ 15,319,677	$ 10,370,291	$ 4,949,386	47.7%

At June 30, 2022, the total fund balance in the general fund was $15,319,677. This is an increase of $4,949,386 or approximately 47.7% for the fiscal year. The general fund has no restricted funds to report this year. Revenues assigned as special inmate program funds and fund balance appropriation for the fiscal year 2022 budget is $903. Assigned balance of $47,592 is for leases. The remaining balance of $15,271,182 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. Total assets for the general fund increased by $4,849,581 (37.3%) to $17,857,690 and liabilities decreased by $380,385 (24.1%) to $1,195,212 due mostly to a decrease in regular outstanding accounts payables.

The following table presents the County's general fund activities for the fiscal year ended June 30, 2022 and 2021.

General Fund Activities

Revenues:	Fiscal Year 2022	Fiscal Year 2021	Difference	Percentage Change
Taxes				
Property taxes	$ 24,468,995	$ 22,853,328	$ 1,615,667	7.1%
Sales taxes	5,474,645	4,688,767	785,878	16.8%
Other taxes	3,070,991	2,908,022	162,969	5.6%
Licenses & Permits	215,567	230,331	(14,764)	-6.4%
Intergovernmental	1,040,731	1,872,485	(831,754)	-44.4%
Charges for Services	3,757,219	3,773,086	(15,867)	-0.4%
Fines & Forfeitures	2,054,598	2,071,701	(17,103)	-0.8%
Interest Earnings	47,770	11,056	36,714	332.1%
Other Revenues	238,389	348,323	(109,934)	-31.6%
Total Revenues	$ 40,368,905	$ 38,757,099	$ 1,611,806	4.2%
Expenses:				
General Government	13,022,307	12,682,845	339,462	2.7%
Judiciary	2,877,708	2,708,197	169,511	6.3%
Public Safety	14,396,378	13,443,780	952,598	7.1%
Public Works	2,305,730	1,807,818	497,912	27.5%
Health & Welfare	729,718	702,262	27,456	3.9%
Culture & Recreation	441,739	411,959	29,780	7.2%
Housing & Develop	1,266,498	1,213,491	53,007	4.4%
Debt Service	70,994	-	70,994	100.0%
Total Expenses	35,111,072	32,970,352	2,140,720	6.5%
Excess Revenues Over Expenditures	5,257,833	5,786,747	(528,914)	-9.1%
Other Financing Sources	(308,447)	(97,175)	(211,272)	217.4%
Fund Balance - beginning	10,370,291	4,680,718	5,689,573	121.6%
Fund Balance - ending	$ 15,319,677	$ 10,370,290	$ 4,949,387	47.7%

Total revenues for the General Fund increased by $1,611,806, or 4.2%. Specifically, there were three key categories that contributed to the overall net revenue increase:

- The combined tax category (property, sales, and other) increased by 2,564,513. The increase was due mostly to an increase in property tax collections of $1,615,667 (7.1%) and an increase in sales tax $785,878 (16.8%). The main factor causing the increase in property tax collections were increases in current year ad valorem taxes of $1,737,003 due to tax digest growth. 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 decreased by $831,754, or 44.4% mostly due to Coronavirus Aid, Relief, and Economic Security Act (CARES) Act for $871,135 received in the prior fiscal year and reflected in current year as a decrease.

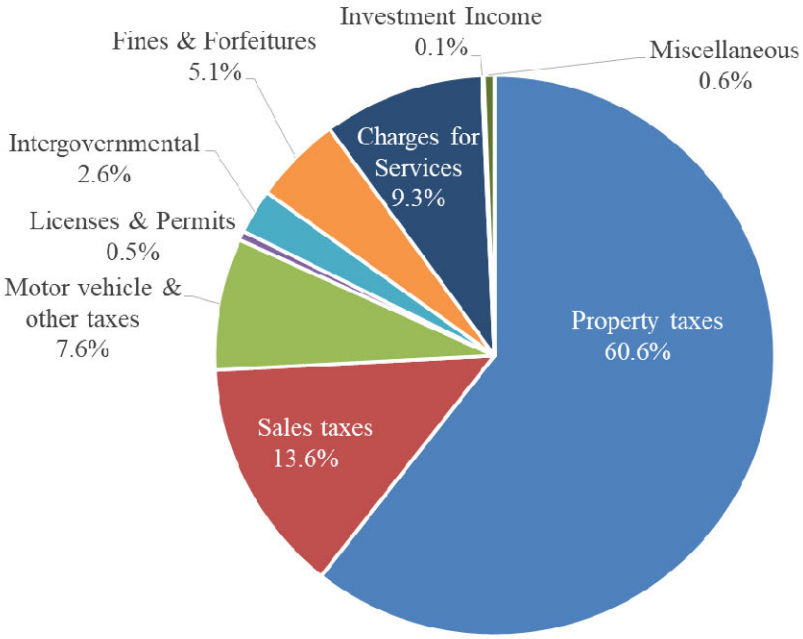
The County saw an increase in overall spending this fiscal year. Total expenditures increased by 2,140,720 or 6.5%. The most notable changes were as follows:

- Public safety increased by $952,598 or 7.1%. The increase in public safety was due to increases in salary and benefits, contracted services, fuel costs and other supplies for the sheriff's office, jail and emergency medical services.

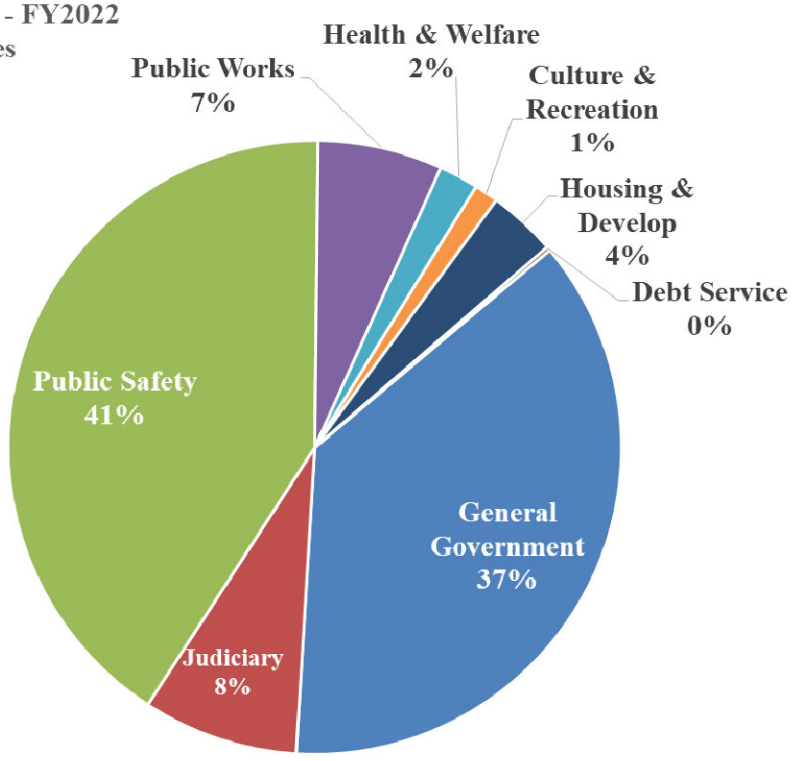
- Public works increased by $497,912 or 27.5%. The increase was mostly from the new accounting standard for reporting leases. Three motor grader leases were expressed as capital outlay and debt service for a total increase of $315,715 compared to the prior year. Additionally, fuel costs increased by $179,725.

The following charts represent actual revenue and expenditure activity by percent for the general fund for fiscal year 2022.

General Fund Revenues - FY 2022
Percent of Total Revenues
(Total $40,368,905)



General Fund Expenditures - FY2022
Percent of Total Expenditures
(Total $35,111,072)



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-9 to D-11.

SPLOST

SPLOST 7 began receiving collections in August 2013, effective July 2013, for a total referendum amount of $65 million. The fund collected sales tax for six years and SPLOST 7 revenues ended on June 30, 2019. This program had five Tier 2 projects (County Wide) that were collected before any distribution for other remaining projects were considered. The referendum approved capital projects unique to Kingsland, St. Marys, Woodbine, the Public Service Authority, and the County for buildings, roads, streets, bridges, and drainage projects. The County's portion for projects of this SPLOST was projected to be approximately $12 million, but due to the slow recovery in sales tax collections, the County's actual portion of tax revenue received was $10.3 million. All Tier 2 dollars were collected by May 2014 and distributions began to all entities. Four of the four Tier 2 projects have been completed for SPLOST 7 funding. One of the Tier 2 projects, Public Safety Radio Communication System, is part of the SPLOST 8 referendum and was completed in FY2021. All County remaining fund balance was expended this year on road projects. 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. Current revenue and expenditure details are available on page E-5. In addition, the projects and current budget may be seen on pages E-24.

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 $4,314,726 for a total fund balance of $9,891,822 in the third year of operations. Fund balance information may be seen on pages D-5 and D-7. In addition, projects and current budget may be seen on page E-25.

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, 2022, total net position for the proprietary funds amounted to $25,529,178 as compared to $23,065,738 at June 30, 2021. The increase of $2,463,440 (10.7%) is a combination of an increase in solid waste's net position by $234,965 and an increase of $2,228,475 to the non-major enterprise funds net position. The increase in the non-major funds is comprised of an increase in the gun range's net position by $2,223,372 due to transfer in of capital asset values upon completion of the gun range's construction. The net position information may be seen on page E-12. The current revenue and expense details are available on page E-18 and E-19.

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, 2022, Camden County's investment in capital assets for both governmental activities and business-type activities totaled $99,612,816 (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, 2022 and 2021.

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

	Government Activities		Business-Type Activities		Total Primary Government	
General Classfiication	FY 2022	FY 2021	FY 2022	FY 2021	FY 2022	FY 2021
Land	$ 7,360,048	$ 7,360,048	$ 2,009,144	$ 2,576,021	$ 9,369,192	$ 9,936,069
Construction in progress	17,795,837	20,957,171	2,103,291	142,970	19,899,128	21,100,141
Land improvements	-	-	11,139,184	9,680,833	11,139,184	9,680,833
Buildings and improvements	25,534,260	26,260,681	285,750	93,757	25,820,010	26,354,438
Machinery, equipment, vehicles	10,488,884	7,168,848	3,138,354	3,177,703	13,627,238	10,346,551
Infrastructure	18,203,097	21,607,546	-	-	18,203,097	21,607,546
Intangible Right-to-Use Lease Asset	773,662	766,899	781,305	-	1,554,967	766,899
	$ 80,155,788	$ 84,121,193	$ 19,457,028	$ 15,671,284	$ 99,612,816	$ 99,792,477

The total decrease to the County's investment in capital assets for the current fiscal year was $179,661 or 0.18%. This decrease can be broken down into a decrease for governmental activities of $3,965,405 and an increase in business-type activities of $3,785,744.

Additional information on Camden County's capital assets is provided in Note 8, on pages D-33 and D-34.

DEBT ADMINISTRATION

The long-term liabilities at June 30, 2022 totaled $8,224,425 a total decrease of $409,565. Of this amount, $2,320,978 relates to the governmental activities and $5,903,447 relates to business-type activities. The debt for governmental activities increased a net amount of $314,639 or (15.7%) from fiscal year FY 2021. The net increase is due mostly to an increase in health insurance claims incurred as of June 30, 2022. The long-term liabilities from business-type activities had a net increase of $74,049 or 1.3% from the June 30, 2021 balance. The net decrease is due mostly to the following factors:

- Closure and post closure liabilities had an increase in the annual accrual for $274,850.
- Capital leases for heavy equipment decreased as balance was paid down.

Additional information on Camden County's debt can be found in Note 9 on pages D-36 - D-37 as well as Notes 10 and 11 on pages D-40 through D-42.

BUDGETARY HIGHLIGHTS

The budgetary comparison statement of the General Fund is provided on pages D-9 to D-11. Additional budgetary comparison schedules of the special revenue funds can be found within other supplementary information found on pages E-5 through E-17. Budget columns are provided for both the original budget adopted as well as the final adopted budget for fiscal year 2022. 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 22, 2021.

The difference in the adopted budget and the final budget, for the revenues of the general fund for fiscal year 2022 was an increase of $1,481,788, a 3.2% difference. The following were the most significant changes:

The first significant increase was to sales tax revenue which was adjusted by $613,635 (12.8%) for additional revenue received. The second significant increase was to intergovernmental for $309,653 (40.3%) for additional grant revenue received. The third significant increase was to charges for services for $234,000 (6.2%) for additional EMS collections.

There was a significant increase to the budget for general government expenditures for $870,750 (6.2%). The most significant adjustments increasing the budget for general government were as follows. The registrar's budget increased by $60,000 for poll worker pay due to the 2021 elections and a 2022 special election. Special appropriations budget increased by $615,300 mostly due to an increase to the Spaceport budget of $195,000 and an increase to bad debt and Medicare bad debt expense of $244,700 for EMS ambulance service, and an increase to the 319h grant of $103,200 for incurred expenditures.

Public safety's budget increased by $284,477 due to adjustments for increases in fuel costs and an adjustment to salaries and benefits for the Georgia Public Safety Officials and First Responders Supplement Grant which paid each first responder $1,000 in March 2022..

Public Works' budget increased by $204,120 almost entirely due to increases in fuel costs.

General Fund Budget Variance

The total resources (revenues) actually recorded for this fiscal year was $40,368,905, which reflects a positive variance of $2,824,257 more than the final budgeted figure as seen on page D-9. Explanations for individual significant budget to actual category variances are as follows:

There were two significant positive variances. The first was to taxes which includes a property tax variance of $1,531,334, sales tax variance of $407,610, and other taxes of $379,957. The second significant positive variance is intergovernmental revenue with a positive variance of $272,908 due to unbudgeted grant revenue received.

The total appropriations (expenditures) actually recorded for this fiscal year was $35,111,072, excluding transfers out. This figure is $1,966,527 less than the final budgeted figure as seen on D-11. There were two significant net positive variances for this fiscal year. First, general government had a positive net variance of $1,047,712. This was mainly due to reductions in employee health insurance costs of $389,698, insurance of $219,713, and legal fees of $122,794. Second, public safety had a positive variance of $637,679 mostly due to a reductions in anticipated emergency medical services costs of $329,679 and jail costs of $116,701.

Additional information on budget verses actual expenditures for the current fiscal year ending June 30, 2022 may be seen on D-9 to D-11.

ECONOMIC, FISCAL YEAR 2023 BUDGETS, AND RATES

Camden County experienced a very slow recovery from the recession well over a decade ago. The 2022 tax digest was the first to exceed the value of the digest in 2009. The fiscal year 2023 (tax year 2022) millage rate for county-wide property tax was reduced by 10% from the prior year to 15.40. The millage rate for the unincorporated tax district was reduced slightly as well from 1.35 to 1.275 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 2023 general fund budget was $39,388,429, an 8.1% increase from the prior fiscal year's budget. The total budget for all funds at adoption was $80,397,331. The following are budget highlights:

- Millage rate reduction
- No general fund debt
- Salary adjustments for personnel based on a contracted salary survey
- Eighteen new positions funded (fifteen Sheriff's Office, three Government Services).
- Fund balance for General Fund fully funded 38.9% of fiscal year 2023 general fund budget

For the Solid Waste enterprise fund there was a 2.5% rate increase in July 2022 for fiscal year 2023. There was no increase in curbside collection rates in FY2022 or FY2023, but a new rate was approved to be effective July 1, 2023 increasing the annual rate from $220 to $300.

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, 2022

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Joint Development Authority	Board of Health
Assets					
Cash and Cash Equivalents	$ 2,377,469	$ 157,228	$ 2,534,697	$ 4,860,913	$ 2,097,119
Certificates of Deposit	-	7,070,000	7,070,000	-	-
Investments	36,595,344	5,943,702	42,539,046	-	-
Receivables, Net of Allowance					
Taxes	805,535	-	805,535	-	-
Accounts	416,866	418,684	835,550	-	23,342
Interest	6,820	9,567	16,387	-	-
Other	148,991	-	148,991	-	-
Internal Balances	336,906	(336,906)	-	-	-
Lease Receivable	504,558	-	504,558	295,219	-
Note Receivable	-	-	-	8,885,091	-
Due from Other Governments	2,602,784	-	2,602,784	57,000	35,782
Due from Component Unit	39,646	-	39,646	-	-
Inventory	-	6,785	6,785	-	-
Security Deposit	-	-	-	4,024	-
Net OPEB Asset	-	-	-	-	40,855
Lease Assets, Net	773,662	781,305	1,554,967	296,556	-
Capital Assets					
Nondepreciable	25,155,885	4,112,435	29,268,320	1,685,963	-
Depreciable, Net	54,226,241	14,563,288	68,789,529	25,006	2,285
Total Capital Assets	79,382,126	18,675,723	98,057,849	1,710,969	2,285
Total Assets	123,990,707	32,726,088	156,716,795	16,109,772	2,199,383
Deferred Outflows of Resources					
Deferred Outflows of Resources					
Pensions	-	-	-	-	454,443
OPEB	-	-	-	-	119,797
Total Deferred Outflow of Resources	-	-	-	-	574,240
Liabilities					
Accounts Payable	1,625,172	821,688	2,446,860	30,186	12
Retainage Payable	-	164,201	164,201	-	-
Accrued Interest	-	19,240	19,240	-	-
Accrued Salaries and Benefits	240,898	22,828	263,726	-	-
Due to Other Governments	1,257,303	-	1,257,303	-	-
Unearned Revenue	9,702,493	3,277	9,705,770	-	-
Due to Primary Government	-	-	-	39,646	-
Customer Deposits	-	262,229	262,229	10,000	-

See accompanying notes which are an integral part of these financial statements.

CAMDEN COUNTY, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2022
(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	$ 231,936	$ 13,195	$ 245,131	$ 18,269	$ 19,906
Claims and Judgements	606,755	-	606,755	-	-
Closure / Postclosure	-	780,554	780,554	-	-
Lease Liability	232,628	213,882	446,510	59,749	-
Notes Payable	-	-	-	4,046	-
Bonds Payable	-	-	-	570,974	-
Due in More than One Year					
Net Pension Liability	-	-	-	-	655,852
Compensated Absences Payable	695,809	39,588	735,397	-	79,624
Closure / Postclosure	-	4,423,139	4,423,139	-	-
Lease Liability	553,850	433,089	986,939	240,712	-
Notes Payable	-	-	-	16,295	-
Bonds Payable	-	-	-	10,277,526	-
Total Liabilities	15,146,844	7,196,910	22,343,754	11,267,403	755,394
Deferred Inflows of Resources					
Deferred Inflows of Resources					
Leases	456,966	-	456,966	295,219	-
Pensions	-	-	-	-	606,163
OPEB	-	-	-	-	339,090
Total Deferred Inflows of Resources	456,966	-	456,966	295,219	945,253
Net Position					
Net Investment in Capital Assets	78,900,741	18,645,856	97,546,597	1,686,723	2,285
Restricted					
Capital Outlay	13,519,670	-	13,519,670	-	-
Law Enforcement	444,554	-	444,554	-	-
Court Programs	184,048	-	184,048	-	-
Debt Service	-	-	-	215,683	-
Prior Year Program Income	-	-	-	-	370,000
Unrestricted	15,337,884	6,883,322	22,221,206	2,644,744	700,691
Total Net Position	$ 108,386,897	$ 25,529,178	$ 133,916,075	$ 4,547,150	$ 1,072,976

See accompanying notes which are an integral part of these financial statements.

CAMDEN COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	$ 17,396,034	$ 3,705,701	$ 830,662	$ 12,640
Judiciary	3,064,883	-	-	-
Public Safety	19,886,325	3,739,100	620,847	358,871
Public Works	10,888,865	-	589,044	117,282
Health and Welfare	918,978	-	-	273,311
Culture and Recreation	883,091	-	-	-
Housing and Development	1,286,256	-	-	-
Interest on Long-Term Debt	29,675	-	-	-
Total Governmental Activities	54,354,107	7,444,801	2,040,553	762,104
Business-Type Activities				
Solid Waste	4,799,138	5,111,805	-	-
Curbside Collection	1,125,030	980,300	149,000	-
Two Rivers Gun Range	288,572	150,323	-	2,366,565
Total Business-Type Activities	6,212,740	6,242,428	149,000	2,366,565
Total Primary Government	$ 60,566,847	$ 13,687,229	$ 2,189,553	$ 3,128,669
Component Units				
Joint Development Authority	$ 997,122	$ 30,085	$ 685,948	$ -
Board of Health	1,272,301	461,923	709,482	-
Total Component Units	$ 2,269,423	$ 492,008	$ 1,395,430	$ -
General Revenues				
Property Tax				
Sales Tax				
Motor Vehicle Tax				
Other Tax				
Grants and Contributions Not Restricted to Specific Programs				
Interest Revenue				
Miscellaneous				
Gain on Sale of Capital Assets				
Total General Revenues				
Transfers				
Total General Revenues and Transfers				
Change in Net Position				
Net Position - Beginning of Year, Restated				
Net Position - End of Year				

See accompanying notes which are an integral part of these financial statements.

CAMDEN COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(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
$ (12,847,031)	$ -	$ (12,847,031)		
(3,064,883)	-	(3,064,883)		
(15,167,507)	-	(15,167,507)		
(10,182,539)	-	(10,182,539)		
(645,667)	-	(645,667)		
(883,091)	-	(883,091)		
(1,286,256)	-	(1,286,256)		
(29,675)	-	(29,675)		
(44,106,649)	-	(44,106,649)		
-	312,667	312,667		
-	4,270	4,270		
-	2,228,316	2,228,316		
-	2,545,253	2,545,253		
(44,106,649)	2,545,253	(41,561,396)		
			$ (281,089)	$ -
			-	(100,896)
			(281,089)	(100,896)
24,921,832	-	24,921,832	-	-
17,375,922	-	17,375,922	-	-
2,562,821	-	2,562,821	-	-
2,733,038	-	2,733,038	-	-
-	-	-	-	455,899
64,607	39,674	104,281	2,198	-
305,764	-	305,764	117,385	302
-	-	-	155,751	-
47,963,984	39,674	48,003,658	275,334	456,201
121,487	(121,487)	-	-	-
48,085,471	(81,813)	48,003,658	275,334	456,201
3,978,822	2,463,440	6,442,262	(5,755)	355,305
104,408,075	23,065,738	127,473,813	4,552,905	717,671
$ 108,386,897	$ 25,529,178	$ 133,916,075	$ 4,547,150	$ 1,072,976

See accompanying notes which are an integral part of these financial statements.

CAMDEN COUNTY, GEORGIA
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022

	General Fund	American Rescue Plan Act	Special Purpose Local Option Sales Tax 8	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and Cash Equivalents	$ 944,333	$ 248,432	$ 310,940	$ 873,764	$ 2,377,469
Investments	13,641,193	9,451,560	10,014,099	3,488,492	36,595,344
Receivables, Net of Allowance					
Taxes	772,836	-	-	32,699	805,535
Accounts	355,218	61,000	-	648	416,866
Accrued Interest	6,820	-	-	-	6,820
Lease Receivables	504,558	-	-	-	504,558
Other Receivables	148,991	-	-	-	148,991
Due from Other Governments	958,064	-	1,185,576	459,144	2,602,784
Due from Other Funds	486,031	-	-	-	486,031
Due from Component Unit	39,646	-	-	-	39,646
Total Assets	$ 17,857,690	$ 9,760,992	$ 11,510,615	$ 4,854,747	$ 43,984,044
Liabilities					
Accounts Payable	$ 941,398	$ 57,280	$ 391,050	$ 235,444	$ 1,625,172
Accrued Expenditures	224,254	1,219	-	15,425	240,898
Due to Other Funds	-	-	-	149,125	149,125
Due to Other Governments	29,560	-	1,227,743	-	1,257,303
Unearned Revenue	-	9,702,493	-	-	9,702,493
Total Liabilities	1,195,212	9,760,992	1,618,793	399,994	12,974,991
Deferred Inflows of Resources					
Unavailable Revenue - Property Taxes	638,808	-	-	16,121	654,929
Unavailable Revenue - Leases	456,966	-	-	-	456,966
Unavailable Revenue - Other	247,027	-	-	-	247,027
Total Deferred Inflows of Resources	1,342,801	-	-	16,121	1,358,922
Fund Balances					
Nonspendable	47,592	-	-	-	47,592
Restricted	-	-	9,891,822	4,256,450	14,148,272
Assigned	903	-	-	182,182	183,085
Unassigned	15,271,182	-	-	-	15,271,182
Total Fund Balances	15,319,677	-	9,891,822	4,438,632	29,650,131
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 17,857,690	$ 9,760,992	$ 11,510,615	$ 4,854,747	$ 43,984,044

See accompanying notes which are an integral part of these financial statements.

CAMDEN COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
JUNE 30, 2022

Amounts reported for governmental activities in the Statement of Net Position are different because

Total Fund Balances - Governmental Funds	$	29,650,131
Capital Assets and Lease Assets		
Capital assets and lease assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of the Assets		279,791,026
Accumulated Depreciation		(200,408,900)
Lease Assets		1,112,970
Accumulated Amortization		(339,308)
Revenues		
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.		901,956
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		(927,745)
Lease Liability		(786,478)
Claims and Judgements		(606,755)
Total Net Position of Governmental Activities	$	108,386,897

See accompanying notes which are an integral part of these financial statements.

CAMDEN COUNTY GEORGIA
STATEMENT OF REVENUES, EXPENDIURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

Revenues	General Fund	American Rescue Plan Act	Special Purpose Local Option Sales Tax 8	Non-Major Governmental Funds	Total Governmental Funds
Taxes					
Property Tax	$ 24,468,995	$ -	$ -	$ 627,199	$ 25,096,194
Sales Tax	5,474,645	-	11,901,277	-	17,375,922
Other Taxes	3,070,991	-	-	2,224,868	5,295,859
License and Permits	215,567	-	-	98,946	314,513
Intergovernmental	1,040,731	404,014	97,250	1,240,630	2,782,625
Fines and Forfeitures	2,054,598	-	-	162,821	2,217,419
Charges for Services	3,757,219	-	-	1,155,650	4,912,869
Interest Earnings	47,770	8,941	18,967	8,961	84,639
Other Revenues	238,389	30,000	-	37,375	305,764
Total Revenues	40,368,905	442,955	12,017,494	5,556,450	58,385,804
Expenditures					
Current					
General Government	13,022,307	302,864	-	110,284	13,435,455
Judicial	2,877,708	-	39,078	-	2,916,786
Public Safety	14,396,378	-	1,345,164	2,682,467	18,424,009
Public Works	2,305,730	-	310,578	2,033,480	4,649,788
Health and Welfare	729,718	-	-	-	729,718
Culture and Recreation	441,739	-	93,214	645,901	1,180,854
Housing and Development	1,266,498	-	-	-	1,266,498
Intergovernmental	-	-	5,730,910	-	5,730,910
Debt Service					
Principal	66,128	-	159,015	-	225,143
Interest	4,866	-	24,809	-	29,675
Capital Outlay	-	-	-	1,729,950	1,729,950
Total Expenditures	35,111,072	302,864	7,702,768	7,202,082	50,318,786
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,257,833	140,091	4,314,726	(1,645,632)	8,067,018
Other Financing Sources (Uses)					
Insurance Reimbursements	-		-	-	-
Lease Proceeds	244,722	-	-	-	244,722
Transfers from Other Funds	140,091	-	-	814,747	954,838
Transfers to Other Funds	(693,260)	(140,091)	-	-	(833,351)
Total Other Financing Sources (Uses)	(308,447)	(140,091)	-	814,747	366,209
Net Change in Fund Balances	4,949,386	-	4,314,726	(830,885)	8,433,227
Fund Balance - Beginning of Year	10,370,291	-	5,577,096	5,269,517	21,216,904
Fund Balance - End of Year	$ 15,319,677	$ -	$ 9,891,822	$ 4,438,632	$ 29,650,131

See accompanying notes which are an integral part of these financial statements.

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, 2022

Amounts reported for governmental activities in the Statement of Activities are different because

Net Change in Fund Balance - Total Governmental Funds	$	8,433,227
Capital Assets and Lease Assets		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation / amortization expense.		
Total Capital Outlays		5,287,660
Total Depreciation Expense		(7,337,873)
Total Lease Asset Additions		244,722
Total Amortization Expense		(237,959)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.		(1,921,954)
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 differences in the treatment of long-term debt and related items		
Issuance of Lease Payable		(244,722)
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. The adjustments for these items are as follows		
Compensated Absences		(23,188)
Lease Payable		225,143
Claims and Judgements		(271,872)
Revenues		
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		(174,362)
Change in Net Position of Governmental Activities	$	3,978,822

See accompanying notes which are an integral part of these financial statements.

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, 2022

	General Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Taxes	$ 29,808,695	$ 30,695,730	$ 33,014,631	$ 2,318,901
Licenses and Permits	180,100	180,100	215,567	35,467
Intergovernmental Revenues	458,170	767,823	1,040,731	272,908
Charges for Services	1,962,600	1,962,600	2,054,598	91,998
Fines and Forfeitures	3,535,105	3,769,105	3,757,219	(11,886)
Investment Earnings	12,000	20,200	47,770	27,570
Miscellaneous Revenue	106,190	149,090	238,389	89,299
Total Revenues	36,062,860	37,544,648	40,368,905	2,824,257
Expenditures				
Current				
General Government				
Governing Body	308,038	321,538	318,554	2,984
Legislative Committees	18,776	18,776	17,482	1,294
County Clerk	76,559	76,559	75,359	1,200
Chief Executive	491,065	508,190	506,693	1,497
Special Appropriations	2,249,629	2,872,829	2,872,804	25
Law	266,230	266,230	143,436	122,794
Finance	492,007	492,007	473,262	18,745
Information Technology	549,883	550,213	532,651	17,562
Human Resources	163,489	233,539	229,219	4,320
Employee Health Benefit	3,838,005	3,838,005	3,448,307	389,698
Workers Compensation	493,592	493,592	441,678	51,914
Tax Commissioner	705,650	705,650	657,300	48,350
Elections & Registration	303,168	363,168	362,458	710
Tax Assessor	843,610	929,730	871,964	57,766
Facilities Maintenance	699,773	699,773	608,930	90,843
Insurance	1,179,086	1,179,511	959,798	219,713
Wellness Clinic	520,709	520,709	502,412	18,297
Total General Government	13,199,269	14,070,019	13,022,307	1,047,712

See accompanying notes which are an integral part of these financial statements.

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, 2022
(CONTINUED)

	General Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Judiciary				
Clerk of Courts	$ 604,141	$ 604,141	$ 556,890	$ 47,251
Superior Court	524,467	524,467	486,918	37,549
Magistrate Court	295,351	295,351	269,768	25,583
Probate Court	471,338	549,338	527,244	22,094
Juvenile Court	328,151	328,151	323,493	4,658
Public Defender	296,651	296,651	278,167	18,484
District Attorney	459,181	460,258	435,228	25,030
Total Judiciary	2,979,280	3,058,357	2,877,708	180,649
Public Safety				
Coroner	52,470	54,270	53,892	378
Sheriff	4,553,497	4,676,702	4,610,467	66,235
Emergency Medical Services	5,893,396	5,997,826	5,668,147	329,679
Jail	3,058,204	3,102,340	2,985,639	116,701
Adult Probation	11,559	11,559	10,297	1,262
Juvenile Justice	10,936	10,936	10,356	580
Emergency Management Agency	304,706	304,706	284,105	20,601
Animal Control	356,578	362,178	350,941	11,237
School Resource Officers	260,717	265,023	214,275	50,748
Radio System	248,517	248,517	208,259	40,258
Total Public Safety	14,750,580	15,034,057	14,396,378	637,679
Public Works				
Roads and Bridges	1,469,949	1,847,169	1,847,072	97
Fleet Maintenance	331,268	331,268	330,680	588
CRS, Erosion, and Sediment	144,703	144,703	127,978	16,725
Total Public Works	1,945,920	2,323,140	2,305,730	17,410
Health and Welfare				
Public Health Administration	361,028	362,403	361,467	936
Mosquito Control	255,548	259,248	259,235	13
Department of Family and Children Services	110,378	110,378	109,016	1,362
Total Health and Welfare	726,954	732,029	729,718	2,311

See accompanying notes which are an integral part of these financial statements.

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, 2022
(CONTINUED)

	General Fund			
	Original Budget	**Final Budget**	**Actual**	**Variance with Final Budget**
Culture and Recreation				
County-Wide Library	$ 378,244	$ 378,244	$ 373,378	$ 4,866
Bryan Lang Historical Library	78,513	78,513	68,361	10,152
Total Culture and Recreation	456,757	456,757	441,739	15,018
Housing and Development				
Planning and Building	389,648	389,648	353,216	36,432
County Agent	126,328	126,328	101,380	24,948
Forestry	26,612	26,612	25,228	1,384
Joint Development Authority	701,500	701,500	701,456	44
Code Enforcement	88,152	88,152	85,218	2,934
Total Housing and Development	1,332,240	1,332,240	1,266,498	65,742
Total Current Expenditures	35,391,000	37,006,599	35,040,078	1,966,521
Debt service				
Principal	-	66,130	66,128	2
Interest and Fiscal Agent Fees	-	4,870	4,866	4
Total Debt Service	-	71,000	70,994	6
Total Expenditures	35,391,000	37,077,599	35,111,072	1,966,527
Excess (Deficiency) Revenues Over Expenditures	671,860	467,049	5,257,833	4,790,784
Other Financing Sources (Uses)				
Capital Lease Proceeds	-	-	244,722	(244,722)
Transfer In	-	140,091	140,091	-
Transfer Out	(671,860)	(693,260)	(693,260)	-
Total Other Financing Sources (Uses)	(671,860)	(553,169)	(308,447)	(244,722)
Net Change in Fund Balance	-	(86,120)	4,949,386	4,546,062
Fund Balance - Beginning of Year	10,370,291	10,370,291	10,370,291	-
Fund Balance - End of Year	$ 10,370,291	$ 10,284,171	$ 15,319,677	$ 4,546,062

See accompanying notes which are an integral part of these financial statements.

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, 2022
(CONTINUED)

	American Rescue Plan Act Fund			
	Original Budget	**Final Budget**	**Actual**	**Variance with Final Budget**
Revenues				
Intergovernmental	$ -	$ 140,091	$ 404,014	$ 263,923
Investment Earnings	-	-	8,941	8,941
Miscellaneous Revenue	-	-	30,000	30,000
Total Revenues	-	140,091	442,955	302,864
Expenditures				
Current				
General Government	-	303,125	302,864	261
Total Current Expenditures	-	303,125	302,864	261
Total Expenditures	-	303,125	302,864	261
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(163,034)	140,091	303,125
Other Financing Sources (Uses)				
Transfers to Other Funds	-	(140,091)	(140,091)	-
Total Other Financing Sources (Uses)	-	(140,091)	(140,091)	-
Net Change in Fund Balance	-	(303,125)	-	303,125
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ -	$ (303,125)	$ -	$ 303,125

See accompanying notes which are an integral part of these financial statements.

CAMDEN COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2022

	Business-Type Activities Enterprise Funds		
Assets	**Solid Waste**	**Nonmajor Enterprise Funds**	**Total**
Current Assets			
Cash and Cash Equivalents	$ 146,982	$ 10,246	$ 157,228
Certificates of Deposit	7,070,000	-	7,070,000
Investments	5,584,317	359,385	5,943,702
Accounts Receivable, Net	390,640	28,044	418,684
Accrued Interest Receivable	9,567	-	9,567
Due from Other Funds	7,425	-	7,425
Inventory	-	6,785	6,785
Total Current Assets	13,208,931	404,460	13,613,391
Long-Term Assets			
Lease Assets, Net	781,305	-	781,305
Capital Assets			
Nondepreciable Assets	3,995,940	116,495	4,112,435
Depreciable Assets, Net	12,188,720	2,374,568	14,563,288
Total Long-Term Assets	16,965,965	2,491,063	19,457,028
Total Assets	30,174,896	2,895,523	33,070,419
Liabilities			
Current Liabilities			
Accounts Payable	750,244	71,444	821,688
Retainage Payable	164,201	-	164,201
Salaries Payable	15,545	7,283	22,828
Accrued Interest Payable	19,240	-	19,240
Due To Other Funds	-	344,331	344,331
Unearned Revenue	-	3,277	3,277
Customer Deposits	-	262,229	262,229
Compensated Absences	11,679	1,516	13,195
Lease Liabilities	213,882	-	213,882
Closure / Postclosure	780,554	-	780,554
Total Current Liabilities	1,955,345	690,080	2,645,425
Non-Current Liabilities			
Compensated Absences	35,038	4,550	39,588
Lease Liabilities	433,089	-	433,089
Closure / Postclosure	4,423,139	-	4,423,139
Total Non-Current Liabilities	4,891,266	4,550	4,895,816
Total Liabilities	6,846,611	694,630	7,541,241
Net Position			
Net Investment in Capital Assets	16,154,793	2,491,063	18,645,856
Unrestricted	7,173,492	(290,170)	6,883,322
Total Net Position	$ 23,328,285	$ 2,200,893	$ 25,529,178

See accompanying notes which are an integral part of these financial statements.

CAMDEN COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Business-Type Activities Enterprise Funds		
	Solid Waste	Nonmajor Enterprise Funds	Total
Operating Revenues			
Charges for Services	$ 5,111,805	$ 1,128,977	$ 6,240,782
Other Income	-	1,646	1,646
Total Operating Revenues	5,111,805	1,130,623	6,242,428
Operating Expenses			
Personal Services	1,507,301	258,581	1,765,882
Contracted Services	329,146	966,204	1,295,350
Utilities	438,806	11,440	450,246
Repairs and Maintenance	634,704	13,657	648,361
Insurance Claims and Expenses	62,835	-	62,835
Closure / Postclosure Costs	274,850	-	274,850
Other	463,189	129,480	592,669
Depreciation / Amortization	1,061,131	34,240	1,095,371
Total Operating Expenses	4,771,962	1,413,602	6,185,564
Operating Income (Loss)	339,843	(282,979)	56,864
Nonoperating Revenue (Expenses)			
Interest Income	38,793	881	39,674
Intergovernmental Revenue	-	149,000	149,000
Interest Expense	(27,176)	-	(27,176)
Total Nonoperating Revenues (Expenses)	11,617	149,881	161,498
Income (Loss) Before Contributions and Transfers	351,460	(133,098)	218,362
Capital Contributions	-	2,366,565	2,366,565
Transfer In	-	116,495	116,495
Transfer Out	(116,495)	(121,487)	(237,982)
Change in Net Position	234,965	2,228,475	2,463,440
Net Position - Beginning of Year (Deficit)	23,093,320	(27,582)	23,065,738
Net Position - End of Year	$ 23,328,285	$ 2,200,893	$ 25,529,178

See accompanying notes which are an integral part of these financial statements.

CAMDEN COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Business-Type Activities Enterprise Funds		
	Solid Waste	Nonmajor Enterprise Funds	Total
Cash Flows from Operating Activities			
Cash Received from Customers	$ 5,332,573	$ 1,157,636	$ 6,490,209
Cash Paid to Suppliers for Goods and Services	(1,256,700)	(1,074,456)	(2,331,156)
Cash Paid to Employees	(1,536,290)	(260,655)	(1,796,945)
Net Cash Flows Provided by (Used for) Operating Activities	2,539,583	(177,475)	2,362,108
Cash Flows from Noncapital Financing Activities			
Intergovernmental Revenue	-	149,000	149,000
Transfers (to) from Other Funds	-	(121,487)	(121,487)
Net Cash Flows from Noncapital Financing Activities	-	27,513	27,513
Cash Flows from Capital and Related Financing Activities			
Interest Paid	(33,586)	-	(33,586)
Principal Payments on Debt	(205,953)	-	(205,953)
Proceeds from Sale of Noncapital Assets	566,877	-	566,877
Purchases of Capital Assets	(3,051,181)	(30,246)	(3,081,427)
Net Cash Flows Provided by (Used for) Capital and Related Financing Activities	(2,723,843)	(30,246)	(2,754,089)
Cash Flows from Investing Activities			
Interest Income	51,695	881	52,576
Proceeds From Investments	3,957,766	127,139	4,084,905
Net Cash Flows Provided by (Used for) Investing Activities	4,009,461	128,020	4,137,481
Net Increase (Decrease) in Cash and Cash Equivalents	3,825,201	(52,188)	3,773,013
Cash and Cash Equivalents - Beginning of Year	3,391,781	62,434	3,454,215
Cash and Cash Equivalents - End of Year	$ 7,216,982	$ 10,246	$ 7,227,228

See accompanying notes which are an integral part of these financial statements.

CAMDEN COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(CONTINUED)

	Business-Type Activities Enterprise Funds		
	Solid Waste	Nonmajor Enterprise Funds	Total
Classified as			
Cash and Cash Equivalents	$ 146,982	$ 10,246	$ 157,228
Certificates of Deposit	7,070,000	-	7,070,000
Total Cash and Cash Equivalents, End of Year	$ 7,216,982	$ 10,246	$ 7,227,228
Reconciliation of Net Operating Income (Loss) to Net Cash Provided by (Used For) Operating Activities			
Net Operating Income (Loss)	$ 339,843	$ (282,979)	$ 56,864
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by (Used For) Operating Activities			
Depreciation / Amortization	1,061,131	34,240	1,095,371
Changes in Assets and Liabilities			
(Increase) Decrease in Accounts Receivable	220,768	(7,353)	213,415
(Increase) Decrease in Due From Other Funds	5,463	-	5,463
(Increase) Decrease in Inventory	-	(6,785)	(6,785)
Increase (Decrease) in Accounts Payable	502,316	(28,333)	473,983
Increase (Decrease) in Retainage Payable	164,201	-	164,201
Increase (Decrease) in Accrued Liabilities	(30,943)	(4,163)	(35,106)
Increase (Decrease) in Compensated Absences	1,954	2,089	4,043
Increase (Decrease) in Due to Other Funds	-	81,443	81,443
Increase (Decrease) in Unearned Revenue	-	3,277	3,277
Increase (Decrease) in Customer Deposits	-	31,089	31,089
Increase (Decrease) in Accrued Closure / Postclosure Costs	274,850	-	274,850
Total Adjustments	2,199,740	105,504	2,305,244
Net Cash Provided By (Used for) Operating Activities	$ 2,539,583	$ (177,475)	$ 2,362,108

See accompanying notes which are an integral part of these financial statements.

CAMDEN COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2022

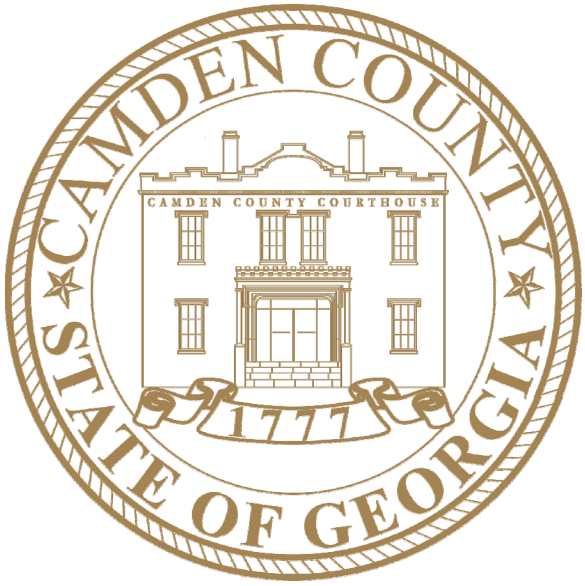
	Custodial Funds
Assets	
Cash and Cash Equivalents	$ 4,932,376
Accounts Receivable	
Taxes for Other Governments	1,842,478
Total Assets	$ 6,774,854
Liabilities	
Funds Due to Other Local Governments	$ 1,860,887
Funds Due to Others	1,377,145
Uncollected Taxes	1,842,478
Total Liabilities	5,080,510
Net Position	
Restricted for Individuals, Organizations, and Other Governments	1,694,344
Total Net Position	$ 1,694,344

See accompanying notes which are an integral part of these financial statements.

CAMDEN COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Custodial Funds
Additions	
Taxes Collected for Other Governments	$ 62,977,170
Fines Collected for Other Governments	3,583,010
Funds Collected for Others	8,032,816
Total Additions	74,592,996
Deductions	
Taxes Distributed to Other Governments	62,977,170
Fines Distributed to Other Governments	3,583,010
Forfeitures	136,174
Funds Distributed to Others	7,994,454
Total Deductions	74,690,808
Changes in Net Position	(97,812)
Net Position - Beginning of Year	1,792,156
Net Position - End of Year	$ 1,694,344

See accompanying notes which are an integral part of these financial statements.


CAMDEN COUNTY
STATE OF GEORGIA
CAMDEN COUNTY COURTHOUSE
1777

NOTES TO THE FINANCIAL STATEMENTS

(1) Summary of Significant Accounting Policies

Camden County, Georgia (the 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 the County 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.

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, 2022, and the Camden County Board of Health, as of June 30, 2022. 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.

Blended Component Units

Solid Waste Management Authority of Camden County

On February 2, 2002, the 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 Solid Waste Management Authority of Camden County, Georgia consists of five directors that comprise five County Commissioners. The Solid Waste Management Authority of Camden County, Georgia serves as a conduit for debt issued to maintain and expand the landfill. The Solid Waste Management Authority of Camden County, Georgia is blended with the Solid Waste Landfill Enterprise Fund, which is reported as a major fund. Separate financial statements of the Solid Waste Management Authority of Camden County, Georgia 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 the County.

(1) Summary of Significant Accounting Policies (Continued)

Reporting Entity (Continued)

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

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

(1) Summary of Significant Accounting Policies (Continued)

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.

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, are reported using the economic resources 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.

(1) Summary of Significant Accounting Policies (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Fund Financial Statements (Continued)

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 nonoperating 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 nonoperating 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 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.

(1) Summary of Significant Accounting Policies (Continued)

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.

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.

Lease Receivables

The County's lease receivable is measured at the present value of lease payments expected to be received during the lease term.

A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

Inventories

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

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. The consumption method is used by recording an asset for the prepaid amount and by recording the expenditure / expense in the period in which services are consumed. At the fund reporting level, an equal amount of fund balance is reserved, as this amount is not available for general appropriations.

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.

(1) Summary of Significant Accounting Policies (Continued)

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 County has recorded intangible right-to-use assets as a result of implementing GASB 87. The intangible right-to-use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, plus ancillary charges necessary to place the lease into service. The intangible right-to-use assets are amortized on a straight-line basis over the life of the related lease.

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.

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

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.

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 assets 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 does not have any items that qualify for reporting in this category.

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 assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

(1) Summary of Significant Accounting Policies (Continued)

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.

Lease Receivable

In April 2021, the County entered into a lease with the Georgia Department of Human Services – Division of Family and Children Services. Under the lease, the tenant pays the County $5,494 per month for 96 months in exchange for the usage of a building at 800 Charles Gilman Jr. Avenue, Kingsland, Georgia. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2%.

In July 2021, the County entered into a lease with the State Properties Commission. Under the lease, the Commission pays the County $850 per month for 60 months in exchange for the usage of a building at 305 E 4th Street for the operations of the Juvenile Justice Department. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2%.

In fiscal year 2022, the County recognized $113,853 of lease revenue and $10,668 of interest revenue under the leases.

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.

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.

(1) Summary of Significant Accounting Policies (Continued)

Fund Equity (Continued)

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:

1) Committed
2) Assigned
3) 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, 2022:

Fund Balances	General Fund	SPLOST 8	Nonmajor Governmental	Total
Nonspendable				
Leases	$ 47,592	$ -	$ -	$ 47,592
Restricted				
Capital Outlay	-	9,891,822	3,627,848	13,519,670
Law Enforcement	-	-	444,554	444,554
Court Programs	-	-	184,048	184,048
Assigned				
Capital Outlay	-	-	182,182	182,182
Law Enforcement	903	-	-	903
Unassigned	15,271,182	-	-	15,271,182
Total Fund Balances	$ 15,319,677	$ 9,891,822	$ 4,438,632	$ 29,650,131

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

The 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.

(1) Summary of Significant Accounting Policies (Continued)

Risk Management (Continued)

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.

Employee Benefit Program (Continued)

Changes in the claims liabilities during the past three years ended June 30 are presented below:

Year	Unpaid Claims Beginning of Year	Incurred Claims Including IBNR's	Actual Claim Payments	Unpaid Claims End of Year
2020	$ 192,432	$ 3,607,107	$ 3,631,056	$ 168,483
2021	168,483	3,688,749	3,558,758	298,474
2022	298,474	3,728,490	3,448,306	578,658

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.

(1) Summary of Significant Accounting Policies (Continued)

Risk Management (Continued)

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 is 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, 2022. Changes in the claims liabilities during the past three years ended June 30 are presented below:

Year	Unpaid Claims Beginning of Year	Incurred Claims Including IBNR's	Actual Claim Payments	Unpaid Claims End of Year
2020	$ 21,291	$ 512,485	$ 516,447	$ 17,329
2021	17,329	428,028	408,948	36,409
2022	36,409	433,367	441,679	28,097

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.

Impact of New Accounting Standard Adopted

In June 2017, GASB issued Statement No. 87, *Leases* (GASB 87). The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. GASB 87 increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as deferred inflows of resources or outflows of resources based on the payment provisions of the contract.

As a result of adopting this pronouncement as of July 1, 2021, the County recognized intangible right-to-use assets and lease liabilities related to its lessee arrangements, as described in Note 9. The lease liabilities were recorded in the statement of net position based on the present value of future payments. Within the statement of activities, the intangible right-to-use assets are recognized on a straight-line basis as amortization expense over the life of each lease. The interest portion of cash payments is recognized as interest expense based on the incremental borrowing rate.

(2) Budgets and Budgetary Accounting

Budget Process

The annual budget document is the financial plan for the operation of the 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

(2) Budgets and Budgetary Accounting (Continued)

Budget Process (Continued)

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.

(3) Deposits and Investments

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, 2022, 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 percent 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, 2022, are entirely insured or collateralized with securities held by the Authority's agent in the Authority's name. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110 percent of the public funds held.

The Camden County Board of Health, a discretely presented component unit, bank balances of deposits as of June 30, 2022, 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 percent of the public funds held.

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.

(3) Deposits and Investments (Continued)

Investments (Continued)

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, 2022, the County had the following investments:

Investment Type	Credit Rating	Investment Value	Weighted Average Maturity
Office of State Treasurer	AAAf	$ 35,178,014	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+	$ 7,361,032	$ -	$ -	$ 7,361,032
Total Investments		$ 7,361,032	$ -	$ -	$ 7,361,032

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.

(3) Deposits and Investments (Continued)

Investments (Continued)

Investment Policy (Continued)

Fair Value Measurements - 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, 2022:

Investment Type	Total	Level 1	Level 2	Level 3
Investments at Fair Value				
U.S. Government Agency Notes and Bonds	$ 7,361,032	$ 7,361,032	$ -	$ -
	$ 7,361,032	$ 7,361,032	$ -	$ -

As of June 30, 2022, the County has investments in Georgia Fund 1, which are not subject to level disclosures.

(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 40 percent of fair market value. The State Revenue Commissioner has the option to withhold certain state funding if the mandated 40 percent 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 2021 property taxes were levied on October 27th 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.

(5) Receivables

Receivables at June 30, 2022, consist of the following:

	General Fund	ARPA Fund	Nonmajor Governmental Funds	Solid Waste Fund	Nonmajor Enterprise Fund	Total
Receivables						
Taxes	$ 895,424	$ -	$ 33,060	$ -	$ -	$ 928,484
Accounts	888,045	61,000	648	406,526	44,012	1,400,231
Leases	504,558	-	-	-	-	504,558
Accrued Interest	6,820	-	-	9,567	-	16,387
Other	148,991	-	-	312	3,141	152,444
Gross Receivables	2,443,838	61,000	33,708	416,405	47,153	3,002,104
Allowance for Doubtful Accounts	(655,415)	-	(361)	(16,198)	(19,109)	(691,083)
Net Total Receivables	$ 1,788,423	$ 61,000	$ 33,347	$ 400,207	$ 28,044	$ 2,311,021

(6) Due From Other Governments

Amounts due from other governments at June 30, 2022, are as follows:

	Federal	State	Other	Total
Fund				
General	$ 141,810	$ 700,690	$ 115,564	$ 958,064
SPLOST 8 Fund	-	1,185,576	-	1,185,576
Nonmajor Governmental	161,765	193,214	104,165	459,144
Total	$ 303,575	$ 2,079,480	$ 219,729	$ 2,602,784

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

(7) Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2022, is as follows:

Due To / From Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental	$ 149,125
General Fund	Nonmajor Enterprise Fund	336,906
Solid Waste Fund	Nonmajor Enterprise Fund	7,425
		$ 493,456

(7) Interfund Receivables, Payables, and Transfers (Continued)

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 include the following:

	Transfer In		
Transfer Out	General Fund	Nonmajor Governmental	Total
General Fund	$ -	$ 693,260	$ 693,260
American Rescue Plan Act Fund	140,091	-	140,091
Nonmajor Enterprise Fund	-	121,487	121,487
Total	$ 140,091	$ 814,747	$ 954,838

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.

(8) Capital Assets

	Restated Beginning Balance	Increase	Decrease	Transfers	Ending Balance
Governmental Activities					
Capital Assets, Not Being Depreciated					
Land	$ 7,360,048	$ -	$ -	$ -	$ 7,360,048
Construction in Progress	20,957,170	2,831,271	(1,827,386)	(4,165,218)	17,795,837
Total Capital Assets, Not Being Depreciated	28,317,218	2,831,271	(1,827,386)	(4,165,218)	25,155,885
Capital Assets, Being Depreciated					
Buildings and Improvements	43,716,409	473,825	-	-	44,190,234
Machinery, Equipment, and Vehicles	23,943,185	1,982,564	(1,019,728)	3,641,330	28,547,351
Infrastructure	181,373,668	-	-	523,888	181,897,556
Intangible Right-To-Use Lease Asset	868,248	244,722	-	-	1,112,970
Total Capital Assets, Being Depreciated	249,901,510	2,701,111	(1,019,728)	4,165,218	255,748,111
Accumulated Depreciation					
Buildings and Improvements	(17,455,728)	(1,200,246)	-	-	(18,655,974)
Machinery, Equipment, and Vehicles	(16,774,337)	(2,209,290)	925,160	-	(18,058,467)
Infrastructure	(159,766,122)	(3,928,337)	-	-	(163,694,459)
Intangible Right-To-Use Lease Asset	(101,349)	(237,959)	-	-	(339,308)
Total Accumulated Depreciation	(194,097,536)	(7,575,832)	925,160	-	(200,748,208)
Total Capital Assets, Being Being Depreciated, Net	55,803,974	(4,874,721)	(94,568)	4,165,218	54,999,903
Governmental Activities Capital Assets, Net	$ 84,121,192	$ (2,043,450)	$ (1,921,954)	$ -	80,155,788
				Less Related Long-Term Debt Outstanding	(786,478)
				Less Other (Non-Debt) Capital Related Liabilities	(468,569)
				Net Investment in Capital Assets	$ 78,900,741

(8) Capital Assets (Continued)

	Restated Beginning Balance	Increase	Decrease	Ending Balance
Business-Type Activities				
Capital Assets, Not Being Depreciated				
Land	$ 2,576,021	$ 116,495	$ (683,372)	$ 2,009,144
Construction in Progress	142,970	1,960,321	-	2,103,291
Total Capital Assets, Not Being Depreciated	2,718,991	2,076,816	(683,372)	4,112,435
Capital Assets, Being Depreciated				
Land Improvements	18,444,755	2,045,579	-	20,490,334
Buildings and Improvements	280,105	201,697	-	481,802
Machinery, Equipment, and Vehicles	5,461,320	1,240,392	(144,791)	6,556,921
Intangible Right-to-Use Lease Assets	1,096,568	-	-	1,096,568
Total Capital Assets, Being Depreciated	25,282,748	3,487,668	(144,791)	28,625,625
Accumulated Depreciation				
Land Improvements	(8,763,922)	(587,228)	-	(9,351,150)
Buildings and Improvements	(186,348)	(9,704)	-	(196,052)
Machinery, Equipment, and Vehicles	(3,174,579)	(388,779)	144,791	(3,418,567)
Intangible Right-to-Use Lease Assets	(205,606)	(109,657)	-	(315,263)
Total Accumulated Depreciation	(12,330,455)	(1,095,368)	144,791	(13,281,032)
Total Capital Assets, Being Depreciated, Net	12,952,293	2,392,300	-	15,344,593
Business-Type Activities Capital Assets, Net	$ 15,671,284	$ 4,469,116	$ (683,372)	19,457,028
			Less Related Long-Term Debt Outstanding	(646,971)
			Less Other (Non-Debt) Capital Related Liabilities	(164,201)
			Net Investment in Capital Assets	$ 18,645,856

(8) Capital Assets (Continued)

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

Governmental Activities	
General Government	$ 430,993
Judiciary	214,895
Public Safety	2,354,772
Public Works	4,291,583
Housing and Development	189,260
Health and Welfare	74,571
Culture and Recreation	19,758
Total Depreciation / Amortization Expense - Governmental Activities	$ 7,575,832
Business-Type Activities	
Solid Waste	$ 1,061,128
Two Rivers Gun Range	34,240
Total Depreciation Expense - Business-Type Activities	$ 1,095,368

Activity for the Joint Development Authority for the year ended June 30, 2022, was as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Discretely Presented Component Units				
Capital Assets Not Being Depreciated				
Land	$ 752,712	$ -	$ (22,249)	$ 730,463
Construction in Progress	955,500	-	-	955,500
Total Capital Assets Not Being Depreciated	1,708,212	-	(22,249)	1,685,963
Capital Assets Being Depreciated				
Land Improvements	33,360	-	-	33,360
Equipment	13,931	1,526	-	15,457
Vehicles	24,845	-	-	24,845
Intangible Right-to-Use Lease Assets	-	329,507	-	329,507
Total Capital Assets Being Depreciated	72,136	331,033	-	403,169
Accumulated Depreciation				
Land Improvements	(9,174)	(834)	-	(10,008)
Equipment	(13,130)	(674)	-	(13,804)
Vehicles	(24,844)	-	-	(24,844)
Intangible Right-to-Use Lease Assets	-	(32,951)	-	(32,951)
Total Accumulated Depreciation	(47,148)	(34,459)	-	(81,607)
Total Capital Assets Being Depreciated, Net	24,988	296,574	-	321,562
Joint Development Authority Capital Assets, Net	$ 1,733,200	$ 296,574	$ (22,249)	$ 2,007,525

(8) Capital Assets (Continued)

Activity for the Board of Health for the year ended June 30, 2022, 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
Accumulated Depreciation				
Equipment and Vehicles	(156,912)	(7,689)	-	(164,601)
Total Accumulated Depreciation	(156,912)	(7,689)	-	(164,601)
Total Capital Assets Being Depreciated, Net	9,974	(7,689)	-	2,285
Board of Health Capital Assets, Net	$ 9,974	$ (7,689)	$ -	$ 2,285

(9) Long-Term Debt

Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2022, was as follows:

	Restated Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Leases	$ 766,899	$ 244,722	$ (225,143)	$ 786,478	$ 232,628
Claims and Judgements	334,883	4,161,858	(3,889,986)	606,755	606,755
Compensated Absences	904,557	636,742	(613,554)	927,745	231,936
Total Governmental Activities	$ 2,006,339	$ 5,043,322	$ (4,728,683)	$ 2,320,978	$ 1,071,319
Business-Type Activities					
Compensated Absences	$ 47,631	$ 52,472	$ (47,320)	$ 52,783	$ 13,195
Closure and Postclosure Costs	4,928,843	274,850	-	5,203,693	780,554
Leases	852,924	-	(205,953)	646,971	213,882
Total Business-Type Activities	$ 5,829,398	$ 327,322	$ (253,273)	$ 5,903,447	$ 1,007,631

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 fund, Two Rivers Gun Range fund, and the Curbside Collections fund.

(9) Long-Term Debt (Continued)

Changes in Long-Term Liabilities (Continued)

Discretely presented component units long-term liability activity for the fiscal year ended June 30, 2022, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Joint Development Authority					
Bonds Payable	$ 10,848,500	$ -	$ -	$ 10,848,500	$ 570,974
Notes Payable	24,299	-	(3,958)	20,341	4,046
Leases	-	329,507	(29,046)	300,461	59,749
Compensated Absences	20,498	13,217	(15,446)	18,269	18,269
Total Joint Development Authority	$ 10,893,297	$ 342,724	$ (48,450)	$ 11,187,571	$ 653,038

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

Board of Health					
Net Pension Liability	$ 1,060,315	$ -	$ (404,463)	$ 655,852	$ -
Net OPEB Liability	272,232	-	(197,201)	75,031	-
Net OPEB Asset	(49,243)	(66,643)	-	(115,886)	-
Compensated Absences	94,448	5,082	-	99,530	19,906
Total Board of Health	$ 1,377,752	$ (61,561)	$ (601,664)	$ 714,527	$ 19,906

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

Primary Government

Lease Payables

In fiscal year 2021, the County obtained a $835,479 lease from Enterprise Fleet Management for the financing of 15 Sheriff's Department vehicles. The vehicles have a five-year estimated useful life. The lease liability is measured at a discount rate range of 3.47% to 4.15%, which is the stated rate in the lease agreements. This year, $169,582 was included in depreciation expense and accumulated depreciation of $270,931. Total interest paid for fiscal year 2022 was $21,662. The future minimum lease obligations and the net present value of these minimum lease payments for the next five years ended June 30 are as follows:

	Governmental Activities	
Year	**Principal**	**Interest**
2023	$ 165,044	$ 18,582
2024	171,000	12,610
2025	177,237	6,355
2026	94,603	911
Total	$ 607,884	$ 38,458

(9) Long-Term Debt (Continued)

Primary Government (Continued)

Lease Payables (Continued)

In fiscal year 2022, the County converted an operating lease agreement with John Deere Rental, Inc. into a lease payable in accordance with GASB 87. The present value of the lease liability as of July 1, 2021, the day of implementation, was $244,722. The lease was obtained for the financing of road equipment. The equipment has a ten-year estimated useful life. The lease liability is measured at a discount rate of 2%, which is the stated rate in the lease agreement. This year, $68,377 was included in depreciation expense and accumulated depreciation of $68,377. Total interest paid for fiscal year 2022 was $2,913. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30th are as follows:

	Governmental Activities	
Year	**Principal**	**Interest**
2023	$ 67,584	$ 2,029
2024	69,178	1,118
2025	41,832	247
Total	$ 178,594	$ 3,394

In fiscal year 2020, the County obtained a $516,784 lease from Caterpillar Financial Services Corporation for the financing of Solid Waste equipment. The equipment has a five-year estimated useful life. The lease liability is measured at a discount rate of 3.849%, which is the stated rate in the lease agreement. This year, $54,828 was included in depreciation expense and accumulated depreciation of $155,347. Total interest paid for fiscal year 2022 was $13,441. The future minimum lease obligations and the net present value of these minimum lease payments for the next five years ended June 30 are as follows:

	Business-Type Activities	
Year	**Principal**	**Interest**
2023	$ 104,292	$ 12,540
2024	213,836	9,062
Total	$ 318,128	$ 21,602

In fiscal year 2020, the County obtained a $537,784 lease from Caterpillar Financial Services Corporation for the financing of Solid Waste equipment. The equipment has a five-year estimated useful life. The lease liability is measured at a discount rate of 3.85%, which is the stated rate in the lease agreement. This year, $54,828 was included in depreciation expense and accumulated depreciation of $159,916. Total interest paid for fiscal year 2022 was $13,987. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2022, were as follows:

	Business-Type Activities	
Year	**Principal**	**Interest**
2023	$ 109,590	$ 13,007
2024	219,253	9,411
Total	$ 328,843	$ 22,418

(9) Long-Term Debt (Continued)

Primary Government (Continued)

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, 2022, the note payable had a balance of $20,341.

Year	Southeast Georgia Joint Development Authority
2023	$ 4,046
2024	4,128
2025	4,211
2026	4,297
2027	3,659
Total	$ 20,341

Bonds Payable

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 for the years ended June 30 are as follows:

Year	Principal	Interest
2023	$ 570,974	$ 419,352
2024	570,974	396,684
2025	570,974	374,016
2026	570,974	351,349
2027	570,974	328,681
2028-2032	2,854,868	1,303,390
2033-2037	2,854,868	736,699
2038-2041	2,283,894	181,341
Total	$ 10,848,500	$ 4,091,512

(10) Commitments

Closure and Post Closure 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 percent 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 30 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 post closure 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 post closure care costs as an operating expense in each period based on landfill capacity used to date. The $5,203,693 reported as the landfills closure and post closure care liability at June 30, 2022 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, 2022 for State Route 110 landfill, Vacuna Road landfill, and C&D Industrial landfill is estimated to be 72 percent, 100 percent, and 16 percent respectively. The remaining estimated life of State Route 110 landfill and C&D Industrial landfill is nine years and 97 years respectively.

The County has estimated the closure and post closure cost associated with the landfills to be $9,038,352. The actual cost of closure and post closure care may fluctuate annually due to inflation, changes in technology, or changes in environmental laws and regulations. The County has set aside $7,070,000 for financial assurance of closure and post closure.

(11) Employee Retirement Plans

Pension Plan

The County participates with all of its qualified employees in a plan sponsored by Empower Retirement Company, entitled - Defined Contribution Plan for Employees of Camden County. 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 percent of gross earnings. The County's pension contribution for the fiscal year ended June 30, 2022, was $460,116.

(11) Employee Retirement Plans (Continued)

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 percent per pay period. They are eligible to receive a county contribution equal to 100 percent of their contribution up to 3 percent and 50 percent of their contribution on any amount above 3 percent up to a maximum match of 6 percent 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, 2022, was $641,996 and the employee's contribution was $1,117,179.

(12) Special Funding Defined Benefit Pension Plans

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 the County's financial statements.

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 the County's financial statements.

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 the County's financial statements.

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 the County's financial statements.

(12) Special Funding Defined Benefit Pension Plans (Continued)

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 the County's financial statements.

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 the County's financial statements.

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 the County's financial statements.

(13) Contingent Liabilities

Litigation

The County is defendant in various legal actions related to claims for alleged damages to persons and property, civil rights violations, zoning matters, and other similar types of actions arising in the course of normal County operations. The total range of reasonably possible amounts for these cases is from $50,000 to $25,000,000. In the opinion of the County's management and legal counsel, any potential liability related to these suits pending or unasserted claims are not estimatable.

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, 2022, 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.

(14) Restatement of Equity Balances

Camden County Joint Development Authority (Discretely Presented Component Unit)

During 2022, the Camden County Development Authority determined that a restatement to the June 30, 2021, governmental activities net position was required to correct certain errors in prior year reporting. The impact of these restatements are as follows:

	Governmental Activities
Net Position June 30, 2021, as Previously Reported	$ 7,328,367
Restatement	(2,775,462)
Net Position June 30, 2021, Restated	$ 4,552,905

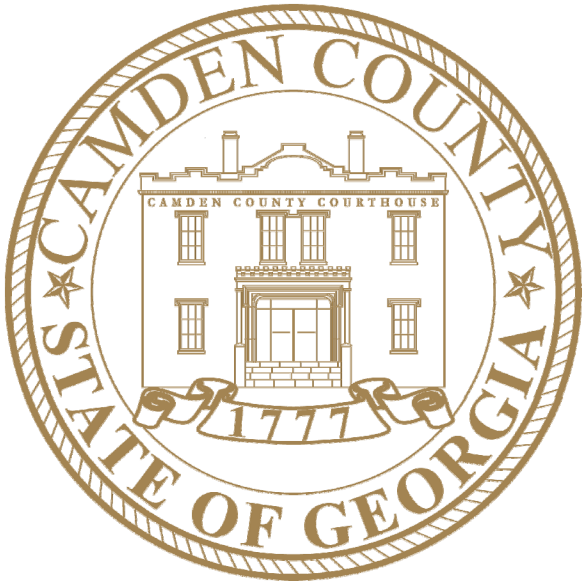
(15) Change In Accounting Principle

New Accounting Standards

During 2022, the County adopted new accounting guidance, GASB Statement No. 87, *Leases.*

The effects of this adjustment are as follows:

	Governmental Activities
Net Position June 30, 2021, as Previously Reported	$ 104,395,983
Implementation of GASB 87 Lease Assets	32,969
Implementation of GASB 87 Lease Liabilities	(20,877)
Net Position June 30, 2021, Restated	$ 104,408,075


CAMDEN COUNTY
STATE OF GEORGIA
CAMDEN COUNTY COURTHOUSE
1777

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

CAPITAL PROJECTS FUNDS

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

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

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

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

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

SPLOST 7 Fund – This fund was established to account for the proceeds and various projects associated with SPLOST 7.

CDBG-MIT Fund – This fund is used to collect the CDBG-MIT proceeds and the capital projects approved for these funds.

CDBG Planning Fund - This fund is used to collect the CDBG-Planning proceeds and the capital projects approved for these funds.

CAMDEN COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

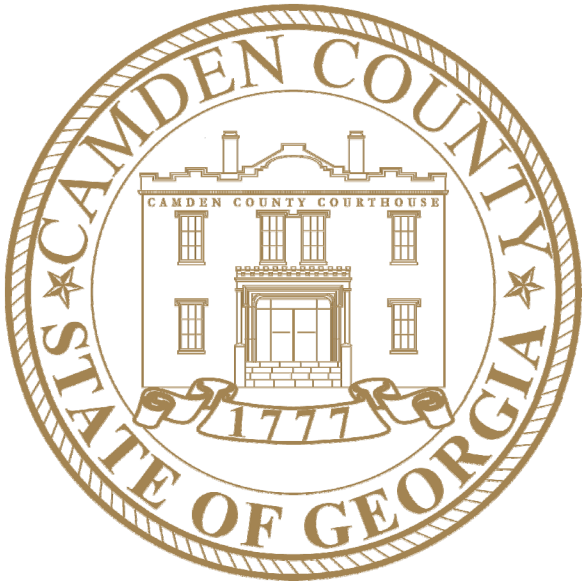
	Special Revenue Funds				
	Unincorporated Service District	Jail Construction and Staffing	Emergency Telephone System	Shared Assets	Hotel / Motel Tax
Assets					
Cash and Cash Equivalent	$ 154,248	$ 8,553	$ 6,853	$ 103,862	$ 345
Investments	2,376,270	19,128	260,694	-	13,124
Receivables, Net of Allowance					
Taxes	20,152	-	-	-	12,547
Accounts	-	648	-	-	-
Due from Other Governments	104,314	12,766	98,089	-	-
Total Assets	$ 2,654,984	$ 41,095	$ 365,636	$ 103,862	$ 26,016
Liabilities					
Accounts Payable	$ 112,397	$ 7,096	$ 15,635	$ 844	$ 26,016
Accrued Expenditures	6,960	-	8,465	-	-
Due to Other Funds	-	-	-	-	-
Total Liabilities	119,357	7,096	24,100	844	26,016
Deferred Inflows of Resources					
Unavailable Revenue - Property Taxes	16,121	-	-	-	-
Total Deferred Inflows of Resources	16,121	-	-	-	-
Fund Balances					
Restricted	2,519,506	33,999	341,536	103,018	-
Assigned	-	-	-	-	-
Total Fund Balances	2,519,506	33,999	341,536	103,018	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 2,654,984	$ 41,095	$ 365,636	$ 103,862	$ 26,016

CAMDEN COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022
(CONTINUED)

Special Revenue Funds		Capital Project Funds				
Law Library	Drug Abuse	Capital Improvements	County Shooting Range	Georgia Transportation (LMIG)	Impact Fees	SPLOST 7
$ 56,842	$ 4,626	$ 3,840	$ -	$ 15,324	$ 519,217	$ 13
-	88,581	146,114	-	583,022	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	82,210	-	-	-	-
$ 56,842	$ 93,207	$ 232,164	$ -	$ 598,346	$ 519,217	$ 13
$ -	$ -	$ 49,982	$ -	$ 9,234	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	49,982	-	9,234	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
56,842	93,207	-	-	589,112	519,217	13
-	-	182,182	-	-	-	-
56,842	93,207	182,182	-	589,112	519,217	13
$ 56,842	$ 93,207	$ 232,164	$ -	$ 598,346	$ 519,217	$ 13

CAMDEN COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022
(CONTINUED)

	Capital Project Funds		Total Nonmajor Governmental Funds
	CDBG - MIT	CDBG Planning	
Assets			
Cash and Cash Equivalent	$ 41	$ -	$ 873,764
Investments	1,559	-	3,488,492
Receivables, Net of Allowance			
Taxes	-	-	32,699
Accounts	-	-	648
Due from Other Governments	149,125	12,640	459,144
Total Assets	$ 150,725	$ 12,640	$ 4,854,747
Liabilities			
Accounts Payable	$ 1,600	$ 12,640	$ 235,444
Accrued Expenditures	-	-	15,425
Due to Other Funds	149,125	-	149,125
Total Liabilities	150,725	12,640	399,994
Deferred Inflows of Resources			
Unavailable Revenue - Property Taxes	-	-	16,121
Total Deferred Inflows of Resources	-	-	16,121
Fund Balances			
Restricted	-	-	4,256,450
Assigned	-	-	182,182
Total Fund Balances	-	-	4,438,632
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 150,725	$ 12,640	$ 4,854,747


CAMDEN COUNTY
STATE OF GEORGIA
CAMDEN COUNTY COURTHOUSE
1777

CAMDEN COUNTY, GEORGIA
COMBINGING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Special Revenue Funds				
	Unincorporated Service District	Jail Construction and Staffing	Emergency Telephone System	Shared Assets	Hotel / Motel Tax
Revenues					
Taxes	$ 2,754,621	$ -	$ -	$ -	$ 97,446
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	96,050	-	6,764	-
Charges for Services	-	-	1,155,650	-	-
Fines	-	106,719	-	-	-
Interest Earnings	5,083	110	307	3	60
Other Income	-	-	-	-	-
Total Revenues	2,759,704	202,879	1,155,957	6,767	97,506
Expenditures					
Current					
General Government	-	-	-	-	-
Public Safety	984,486	258,076	1,383,102	16,044	-
Highways and Roads	348,994	-	-	-	-
Culture and Recreation	548,395	-	-	-	97,506
Capital Outlay	297,134	26,493	7,789	-	-
Total Expenditures	2,179,009	284,569	1,390,891	16,044	97,506
Excess (Deficiency) of Revenues Over (Under) Expenditures	580,695	(81,690)	(234,934)	(9,277)	-
Other Financing Sources (Uses)					
Transfers from Other Funds	10,635	-	138,915	-	-
Total Other Financing Sources (Uses)	10,635	-	138,915	-	-
Net Change in Fund Balances	591,330	(81,690)	(96,019)	(9,277)	-
Fund Balance - Beginning of Year (Deficit)	1,928,176	115,689	437,555	112,295	-
Fund Balance - End of Year	$ 2,519,506	$ 33,999	$ 341,536	$ 103,018	$ -

CAMDEN COUNTY, GEORGIA
COMBINGING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(CONTINUED)

Special Revenue Funds		Capital Project Funds				
Law Library	Drug Abuse	Capital Improvements	County Shooting Range	Georgia Transportation (LMIG)	Impact Fees	SPLOST 7
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	98,946	-
-	-	161,765	101,056	429,420	-	159,624
-	-	-	-	-	-	-
24,453	31,649	-	-	-	-	-
-	175	596	-	1,496	66	1,065
-	625	36,750	-	-	-	-
24,453	32,449	199,111	101,056	430,916	99,012	160,689
-	-	97,644	-	-	-	-
27,669	13,090	-	-	-	-	-
-	-	2,940	-	354,370	-	1,327,176
-	-	-	-	-	-	-
-	-	625,276	162,525	-	-	337,422
27,669	13,090	725,860	162,525	354,370	-	1,664,598
(3,216)	19,359	(526,749)	(61,469)	76,546	99,012	(1,503,909)
-	-	543,710	121,487	-	-	-
-	-	543,710	121,487	-	-	-
(3,216)	19,359	16,961	60,018	76,546	99,012	(1,503,909)
60,058	73,848	165,221	(60,018)	512,566	420,205	1,503,922
$ 56,842	$ 93,207	$ 182,182	$ -	$ 589,112	$ 519,217	$ 13

CAMDEN COUNTY, GEORGIA
COMBINGING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(CONTINUED)

	Capital Project Funds		Total Nonmajor Governmental Funds
	CDBG - MIT	CDBG Planning	
Revenues			
Taxes	$ -	$ -	$ 2,852,067
Licenses and Permits	-	-	98,946
Intergovernmental	273,311	12,640	1,240,630
Charges for Services	-	-	1,155,650
Fines	-	-	162,821
Interest Earnings	-	-	8,961
Other Income	-	-	37,375
Total Revenues	273,311	12,640	5,556,450
Expenditures			
Current			
General Government	-	12,640	110,284
Public Safety	-	-	2,682,467
Highways and Roads	-	-	2,033,480
Culture and Recreation	-	-	645,901
Capital Outlay	273,311	-	1,729,950
Total Expenditures	273,311	12,640	7,202,082
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(1,645,632)
Other Financing Sources (Uses)			
Transfers from Other Funds	-	-	814,747
Total Other Financing Sources (Uses)	-	-	814,747
Net Change in Fund Balances	-	-	(830,885)
Fund Balance - Beginning of Year (Deficit)	-	-	5,269,517
Fund Balance - End of Year	$ -	$ -	$ 4,438,632

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	$ 626,050	$ 627,199	$ 1,149
Other Taxes	975,606	1,041,661	66,055
Insurance Premiums Tax	1,081,750	1,085,761	4,011
Interest Income	100	5,083	4,983
Total Revenues	2,683,506	2,759,704	76,198
Expenditures			
Current			
Public Safety	1,491,367	984,486	506,881
Highway and Roads	377,245	348,994	28,251
Culture and Recreation	548,395	548,395	-
Capital outlay	297,134	297,134	-
Total Expenditures	2,714,141	2,179,009	535,132
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,635)	580,695	611,330
Other Financing Sources (Uses)			
Transfers from General Fund	10,635	10,635	-
Total Other Financing Sources (Uses)	10,635	10,635	-
Net Changes in Fund Balance	(20,000)	591,330	611,330
Fund Balance - Beginning of Year	1,928,176	1,928,176	-
Fund Balance - End of Year	$ 1,908,176	$ 2,519,506	$ 611,330

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$ 72,145	$ 96,050	$ 23,905
Fines and Forfeitures	122,910	106,719	(16,191)
Interest Income	25	110	85
Total Revenues	195,080	202,879	7,799
Expenditures			
Current			
Public Safety	258,587	258,076	511
Capital Outlay	26,493	26,493	-
Total Expenditures	285,080	284,569	511
Net Changes in Fund Balance	(90,000)	(81,690)	8,310
Fund Balance - Beginning of Year	115,689	115,689	-
Fund Balance - End of Year	$ 25,689	$ 33,999	$ 8,310

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$ 1,122,300	$ 1,155,650	$ 33,350
Interest Income	50	307	257
Total Revenues	1,122,350	1,155,957	33,607
Expenditures			
Current			
Public Safety	1,494,626	1,383,102	111,524
Capital Outlay	7,789	7,789	-
Total Expenditures	1,502,415	1,390,891	111,524
Excess (Deficiency) of Revenues Over (Under) Expenditures	(380,065)	(234,934)	145,131
Other Financing Sources (Uses)			
Transfers from General Fund	138,915	138,915	-
Total Other Financing Sources (Uses)	138,915	138,915	-
Net Changes in Fund Balance	(241,150)	(96,019)	145,131
Fund Balance - Beginning of Year	437,555	437,555	-
Fund Balance - End of Year	$ 196,405	$ 341,536	$ 145,131

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$ -	$ 6,764	$ 6,764
Interest Income	100	3	(97)
Total Revenues	100	6,767	6,667
Expenditures			
Current			
Public Safety	50,100	16,044	34,056
Total Expenditures	50,100	16,044	34,056
Net Changes in Fund Balance	(50,000)	(9,277)	40,723
Fund Balance - Beginning of Year	112,295	112,295	-
Fund Balance - End of Year	$ 62,295	$ 103,018	$ 40,723

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Taxes	$ 97,510	$ 97,446	$ (64)
Interest Income	25	60	35
Total Revenues	97,535	97,506	(29)
Expenditures			
Current			
Culture and Recreation	97,535	97,506	29
Total Expenditures	97,535	97,506	29
Net Changes in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -

CAMDEN COUNTY, GEORGIA
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines	$ 23,675	$ 24,453	$ 778
Total Revenues	23,675	24,453	778
Expenditures			
Current			
Public Safety	28,375	27,669	706
Total Expenditures	28,375	27,669	706
Net Changes in Fund Balance	(4,700)	(3,216)	1,484
Fund Balance - Beginning of Year	60,058	60,058	-
Fund Balance - End of Year	$ 55,358	$ 56,842	$ 1,484

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines	$ 18,000	$ 31,649	$ 13,649
Interest Earnings	15	175	160
Other Income	-	625	625
Total Revenues	18,015	32,449	14,434
Expenditures			
Current			
Public Safety	18,015	13,090	4,925
Total Expenditures	18,015	13,090	4,925
Net Changes in Fund Balance	-	19,359	19,359
Fund Balance - Beginning of Year	73,848	73,848	-
Fund Balance - End of Year	$ 73,848	$ 93,207	$ 19,359

CAMDEN COUNTY, GEORGIA
COMMUNITY DEVELOPMENT BLOCK GRANT
MITINF-1-001
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2022

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues				
Department of Community Affairs	$ -	$ 273,311	$ 273,311	$ 5,542,894
Total Revenues	-	273,311	273,311	5,542,894
Expenditures				
Administrative and Legal Expenses	-	26,990	26,990	85,000
Architectural and Engineering Fees	-	246,321	246,321	373,320
Construction	-	-	-	5,084,574
Total Expenditures	-	273,311	273,311	5,542,894
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -	$ -

SOURCE AND APPLICATION OF FUNDS SCHEDULE
COMMUNITY DEVELOPMENT BLOCK GRANT

CAMDEN COUNTY, GEORGIA
MITINF-1-001

FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(CUMULATIVE)

I.	Total Fiscal Year **1** CDBG Funds Awarded to Recipient	$ 5,542,894
II.	Total Amount Drawdown by Recipient form DCA	$ 273,311
III.	Less CDBG Funds Expended by Recipient	(273,311)
IV.	Amount of Fiscal Year **1** CDBG Funds Held by Recipient	$ -

CAMDEN COUNTY, GEORGIA
COMMUNITY DEVELOPMENT BLOCK GRANT
MITPL 17-1-002
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2022

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues				
Department of Community Affairs	$ -	$ 12,640	$ 12,640	$ 350,000
Total Revenues	-	12,640	12,640	350,000
Expenditures				
Supplies	-	12,640	12,640	350,000
Total Expenditures	-	12,640	12,640	350,000
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -	$ -

SOURCE AND APPLICATION OF FUNDS SCHEDULE
COMMUNITY DEVELOPMENT BLOCK GRANT

CAMDEN COUNTY, GEORGIA
MITPL 17-1-002

FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(CUMULATIVE)

I.	Total Fiscal Year **1** CDBG Funds Awarded to Recipient	$ 350,000
II.	Total Amount Drawdown by Recipient form DCA	$ 12,640
III.	Less CDBG Funds Expended by Recipient	(12,640)
IV.	Amount of Fiscal Year **1** CDBG Funds Held by Recipient	$ -

CAMDEN COUNTY, GEORGIA
COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
JUNE 30, 2022

	Business-Type Activities - Enterprise Funds		
Assets	**Two Rivers Gun Range**	**Curbside Collections**	**Total**
Current Assets			
Cash and Cash Equivalents	$ 200	$ 10,046	$ 10,246
Investments	-	359,385	359,385
Accounts Receivable, Net	50	27,994	28,044
Inventory	6,785	-	6,785
Total Current Assets	7,035	397,425	404,460
Long-Term Assets			
Capital Assets			
Nondepreciable Assets	116,495	-	116,495
Depreciable Assets, Net	2,374,568	-	2,374,568
Total Long-Term Assets	2,491,063	-	2,491,063
Total Assets	2,498,098	397,425	2,895,523
Liabilities			
Current Liabilities			
Accounts Payable	3,478	67,966	71,444
Salaries Payable	2,272	5,011	7,283
Due to Other Funds	336,903	7,428	344,331
Customer Deposits	-	262,229	262,229
Compensated Absences	522	994	1,516
Unearned Revenue	3,277	-	3,277
Total Current Liabilities	346,452	343,628	690,080
Noncurrent Liabilities			
Compensated Absences	1,567	2,983	4,550
Total Noncurrent Liabilities	1,567	2,983	4,550
Total Liabilities	348,019	346,611	694,630
Net Position			
Net Investment in Capital Assets	2,491,063	-	2,491,063
Unrestricted (Deficit)	(340,984)	50,814	(290,170)
Total Net Position	$ 2,150,079	$ 50,814	$ 2,200,893

CAMDEN COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
NONMAJOR PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Business-Type Activities - Enterprise Funds		
	Two Rivers Gun Range	Curbside Collections	Total
Operating Revenues			
Charges for Services	$ 148,677	$ 980,300	$ 1,128,977
Other Income	1,646	-	1,646
Total Operating Revenues	150,323	980,300	1,130,623
Operating Expenses			
Personal Services	133,085	125,496	258,581
Contracted Services	9,039	957,165	966,204
Utilities	8,691	2,749	11,440
Repairs and Maintenance	12,991	666	13,657
Other	90,526	38,954	129,480
Depreciation	34,240	-	34,240
Total Operating Expenses	288,572	1,125,030	1,413,602
Operating Income (Loss)	(138,249)	(144,730)	(282,979)
Nonoperating Revenues (Expenses)			
Interest Income	48	833	881
Intergovernmental Revenue	-	149,000	149,000
Total Nonoperating Revenues (Expenses)	48	149,833	149,881
Income (Loss) Before Contributions and Transfers	(138,201)	5,103	(133,098)
Capital Contributions	2,366,565	-	2,366,565
Transfer In	116,495	-	116,495
Transfer Out	(121,487)	-	(121,487)
Change In Net Position	2,223,372	5,103	2,228,475
Net Position - Beginning of Year (Deficit)	(73,293)	45,711	(27,582)
Net Position - End of Year	$ 2,150,079	$ 50,814	$ 2,200,893

CAMDEN COUNTY, GEORGIA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Business-Type Activities Enterprise Funds		
	Two Rivers Gun Range	Curbside Collections	Total
Cash Flows from Operating Activities			
Cash Received from Customers	$ 153,550	$ 1,004,086	$ 1,157,636
Cash Paid To Suppliers for Goods and Services	(69,869)	(1,004,587)	(1,074,456)
Cash Paid to Employees	(133,605)	(127,050)	(260,655)
Net Cash Flows from Operating Activities	(49,924)	(127,551)	(177,475)
Cash Flows from Noncapital Financing Activities			
Intergovernmental Revenue	-	149,000	149,000
Transfers (To) From Other Funds	(121,487)	-	(121,487)
Net Cash Flows from Noncapital Financing Activities	(121,487)	149,000	27,513
Cash Flows Provided by (Used for) Capital and Related Financing Activities			
Purchases of Capital Assets	(30,246)	-	(30,246)
Net Cash Flows from Capital and Related Financing Activities	(30,246)	-	(30,246)
Cash Flows from Investing Activities			
Interest Income	48	833	881
Proceeds From Investments	179,053	(51,914)	127,139
Net Cash Flows from Investing Activities	179,101	(51,081)	128,020
Net Increase (Decrease) in Cash and Cash Equivalents	(22,556)	(29,632)	(52,188)
Cash and Cash Equivalents - Beginning of Year	22,756	39,678	62,434
Cash and Cash Equivalents - End of Year	$ 200	$ 10,046	$ 10,246

CAMDEN COUNTY, GEORGIA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(CONTINUED)

	Business-type Activities Enterprise Funds		
	Two Rivers Gun Range	**Curbside Collections**	**Total**
Reconciliation of Net Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Net Operating Income (Loss)	$ (138,249)	$ (144,730)	$ (282,979)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Depreciation	34,240	-	34,240
Changes in Assets and Liabilities			
(Increase) Decrease in Accounts Receivable	(50)	(7,303)	(7,353)
(Increase) Decrease in Inventory	(6,785)	-	(6,785)
Increase (Decrease) in Accounts Payable	(28,740)	407	(28,333)
Increase (Decrease) in Accrued Liabilities	(2,609)	(1,554)	(4,163)
Increase (Decrease) in Compensated Absences	2,089	-	2,089
Increase (Decrease) in Due to Other Funds	86,903	(5,460)	81,443
Increase (Decrease) in Unearned Revenue	3,277	-	3,277
Increase (Decrease) in Customer Deposits	-	31,089	31,089
Total Adjustments	88,325	17,179	105,504
Net Cash Provided by (Used for) Operating Activities	$ (49,924)	$ (127,551)	$ (177,475)

CAMDEN COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2022

	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	$ 1,995,806	$ 20,170	$ 405,139	$ 6,305	$ 13,119	$ 512,834	$ 1,979,003	$ 4,932,376
Taxes Receivable	-	-	-	-	-	-	1,842,478	1,842,478
Total Assets	1,995,806	20,170	405,139	6,305	13,119	512,834	3,821,481	6,774,854
Liabilities								
Funds Due to Other Local Governments	185,668	9,165	109,773	143	-	15,002	1,541,136	1,860,887
Funds Due to Others	971,378	2,513	31,869	6,162	13,119	197,041	155,063	1,377,145
Uncollected Taxes	-	-	-	-	-	-	1,842,478	1,842,478
Total Liabilities	1,157,046	11,678	141,642	6,305	13,119	212,043	3,538,677	5,080,510
Net Position								
Restricted for Individuals, Organizations, and Other Governments	838,760	8,492	263,497	-	-	300,791	282,804	1,694,344
Total Net Position	$ 838,760	$ 8,492	$ 263,497	$ -	$ -	$ 300,791	$ 282,804	$ 1,694,344

CAMDEN COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	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	$ -	$ -	$ -	$ -	$ -	$ -	$ 62,977,170	$ 62,977,170
Fines Collected for Other Governments	1,976,643	103,129	1,415,068	2,107	619	85,444	-	3,583,010
Funds Collected for Others	2,865,847	80,466	1,128,505	535,339	672	1,921,226	1,500,761	8,032,816
Total Additions	4,842,490	183,595	2,543,573	537,446	1,291	2,006,670	64,477,931	74,592,996
Deductions								
Taxes Distributed to Other Governments	-	-	-	-	-	-	62,977,170	62,977,170
Fines Distributed to Other Governments	1,976,642	103,129	1,415,068	2,107	620	85,444	-	3,583,010
Forfeitures	-	-	-	-	-	136,174	-	136,174
Funds Distributed to Others	2,835,206	78,828	1,177,170	535,339	671	1,826,038	1,541,202	7,994,454
Total Deductions	4,811,848	181,957	2,592,238	537,446	1,291	2,047,656	64,518,372	74,690,808
Changes in Net Position	30,642	1,638	(48,665)	-	-	(40,986)	(40,441)	(97,812)
Net Position - Beginning of Year	808,118	6,854	312,162	-	-	341,777	323,245	1,792,156
Net Position - End of Year	$ 838,760	$ 8,492	$ 263,497	$ -	$ -	$ 300,791	$ 282,804	$ 1,694,344

CAMDEN COUNTY, GEORGIA
SCHEDULE OF PROJECT EXPENDITURES WITH SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Project Special Local Option Sales Tax 7	Original Budget	Amended Budget	Expenditures Prior Years	Expenditures Current Year	Total
County-Wide Projects					
Public Safety - Multi Agency Data Sharing System	$ 2,000,000	$ 2,000,000	$ 2,005,190	$ -	$ 2,005,190
Public Safety Radio Communication System	2,055,000	2,055,000	2,078,705	-	2,078,705
Colerain Road / Bypass Hurricane Evacuation	750,000	750,000	3,906,536	159,594	4,066,130
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	8,538,774	159,594	8,698,368
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	-	-	40,041	-	40,041
Library Parking Lot and Drainage	225,000	-	-	-	-
County Extension Parking Lot	80,000	-	-	-	-
Various Buildings Renovations	115,700	55,000	13,175	-	13,175
Heavy Machinery and Equipment	5,703,000	3,090,000	3,314,429	-	3,314,429
Vehicles	1,402,000	1,395,000	1,420,919	-	1,420,919
Technology and Connection Enhancements	1,177,000	695,000	699,260	-	699,260
PSA - Parks and 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. Marys (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	33,054,695	-	33,054,695
Debt Service - Interest	-	-	4,656	-	4,656
Camden County - Road Projects					
Camden County	7,273,828	3,075,000	1,736,312	1,475,278	3,211,590
Camden County (LMIG Joint Projects)^	-	1,020,000	829,803	29,726	859,529
Total Camden County - Road Projects	7,273,828	4,095,000	2,566,115	1,505,004	4,071,119
Total All Projects	$ 65,000,000	$ 42,225,700	$ 44,159,584	$ 1,664,598	$ 45,824,182

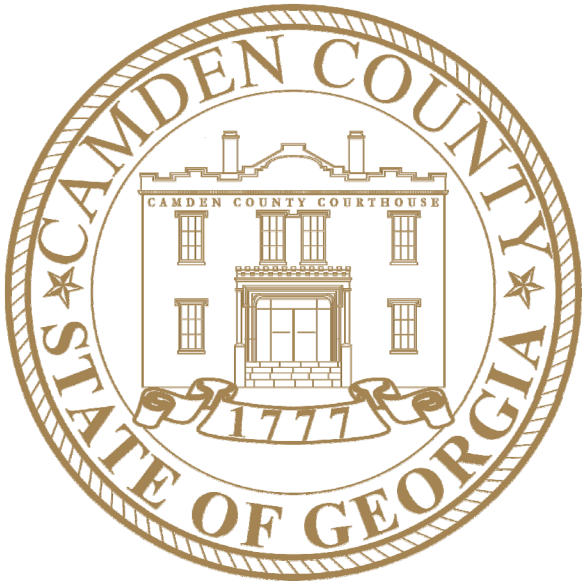
^ *GADOT Reimbursements and Participation.*

CAMDEN COUNTY, GEORGIA
SCHEDULE OF PROJECT EXPENDITURES WITH SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	$ 49,925	$ 1,049,925
Ambulances for County - Wide Emergency Services	1,250,000	555,556	82,586	638,142
Superior Court Record Preservation	550,000	-	39,078	39,078
Property Acquisition	1,500,000	500,000	-	500,000
Library Renovation / Design	400,000	-	93,214	93,214
Highway 17 (Blue Bridge) Boat Ramp / Parking	250,000	-	175,273	175,273
Public Health Department Facility	1,200,000	-	183,131	183,131
Public Safety Complex - E911 / EMA	4,100,000	-	-	-
Total County-Wide Projects	10,250,000	2,055,556	623,207	2,678,763
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	185,349	135,305	320,654
Equipment, Vehicles, and Technology	5,440,599	2,763,323	1,029,522	3,792,845
Total County Projects	12,526,599	2,986,172	1,164,827	4,150,999
Debt Service - Interest	-	9,459	24,809	34,268
Municipalities and PSA Projects				
PSA - Parks and Equipment	2,670,000	866,542	586,648	1,453,190
City of Kingsland ***(Note 1)***	12,458,095	3,436,372	2,326,417	5,762,789
City of St. Mary's ***(Note 1)***	13,375,739	3,690,256	2,498,296	6,188,552
City of Woodbine ***(Note 1)***	1,619,567	472,009	319,549	791,558
Total Municipalities and PSA Projects	30,123,401	8,465,179	5,730,910	14,196,089
Total All Projects	$ 55,000,000	$ 13,516,366	$ 7,543,753	$ 21,060,119

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 $159,015 attributed to repayment of the SPLOST lease. The expenditures to purchase approved items are already included in the above schedule.


CAMDEN COUNTY
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III. STATISTICAL SECTION

Statistical Section

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

Source	2013	2014	2015	2016	2017
Taxes	$ 21,349,053	$ 20,906,274	$ 20,102,386	$ 21,121,942	$ 22,380,241
Licenses and Permits	89,589	124,738	127,762	161,679	143,290
Intergovernmental	240,767	450,626	183,944	191,343	577,882
Charges for Service	2,307,004	2,418,158	2,799,381	3,286,988	3,177,292
Fines and Fees	1,513,237	1,555,501	2,051,431	2,184,802	2,653,737
Other Revenues	1,353,948	170,321	145,083	192,355	1,029,504
Totals	$ 26,853,598	$ 25,625,618	$ 25,409,987	$ 27,139,109	$ 29,961,946

Source	2018	2019	2020	2021	2022
Taxes	$ 24,034,509	$ 23,844,022	$ 28,284,875	$ 30,450,118	$ 33,014,631
Licenses and Permits	162,832	215,996	183,509	230,331	215,567
Intergovernmental	1,020,805	1,222,079	1,428,827	1,872,485	1,040,731
Charges for Service	3,227,273	3,393,006	3,391,515	3,773,086	3,757,219
Fines and Fees	2,526,041	2,203,257	1,750,440	2,071,701	2,054,598
Other Revenues	322,481	484,917	360,374	359,379	286,159
Totals	$ 31,293,941	$ 31,363,277	$ 35,399,540	$ 38,757,100	$ 40,368,905

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

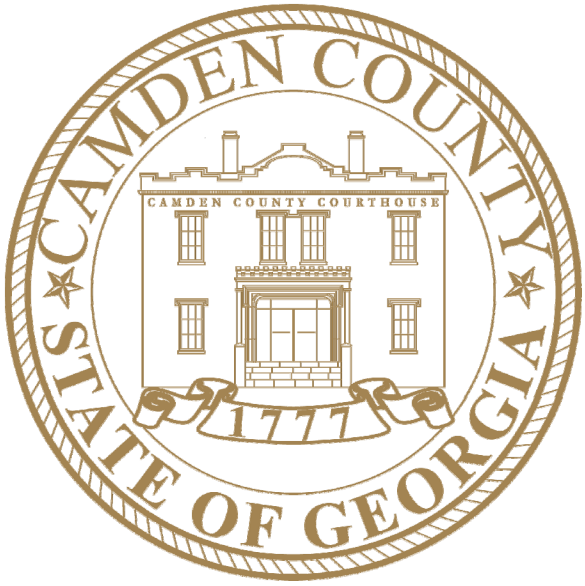
Function	2013	2014	2015	2016	2017
General Government	$ 7,958,344	$ 8,531,669	$ 10,507,728	$ 12,414,573	$ 12,472,668
Judiciary	2,301,433	2,262,608	2,358,965	2,514,313	2,536,244
Public Safety	10,438,538	10,987,253	11,143,568	11,597,522	11,743,068
Public Works	1,808,456	1,882,179	1,438,797	1,464,067	1,278,667
Health and Welfare	637,143	628,355	629,053	645,896	638,709
Culture and Recreation	371,848	379,506	360,547	369,374	370,179
Housing and Development	624,479	635,459	457,479	1,505,818	1,007,723
Debt Service	119,295	-	-	-	-
Totals	$ 24,259,536	$ 25,307,029	$ 26,896,137	$ 30,511,563	$ 30,047,258

Function	2018	2019	2020	2021	2022
General Government	$ 13,105,053	$ 12,195,606	$ 13,666,960	$ 12,682,845	$ 13,022,307
Judiciary	2,543,615	2,755,834	2,571,298	2,708,197	2,877,708
Public Safety	12,165,267	12,956,222	13,127,188	13,443,780	14,396,378
Public Works	1,410,076	1,423,601	1,567,152	1,807,818	2,305,730
Health and Welfare	657,168	629,099	606,807	702,262	729,718
Culture and Recreation	367,881	382,177	389,707	411,959	441,739
Housing and Development	1,197,587	1,178,657	1,241,148	1,213,491	1,266,498
Debt Service	-	10,275	12,984	-	70,994
Totals	$ 31,446,647	$ 31,531,471	$ 33,183,244	$ 32,970,352	$ 35,111,072

CAMDEN COUNTY, GEORGIA
NET POSITION BY COMPONENT
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(AMOUNTS EXPRESSED IN THOUSANDS)

	2013	2014	2015	2016	2017
Governmental Activities					
Net Investment in Capital Assets	$ 103,055,639	$ 99,460,888	$ 93,906,386	$ 93,323,941	$ 91,141,109
Restricted for					
Capital Projects	10,662,132	13,468,694	9,932,868	3,374,144	4,648,153
Public Safety	1,354,781	1,465,573	2,175,566	2,038,614	1,658,310
Other Purposes	68,833	133,212	94,225	119,776	164,199
Unrestricted	12,454,691	11,458,178	9,228,566	5,115,440	5,020,525
Total Governmental Activities Net Position	127,596,076	125,986,545	115,337,611	103,971,915	102,632,296
Business-Type Activities					
Net Investment in Capital Assets	11,927,404	13,301,670	12,980,369	13,240,572	13,127,555
Unrestricted	1,630,376	4,666,580	5,083,791	5,962,986	6,380,506
Total Business-Type Activities Net Position	13,557,780	17,968,250	18,064,160	19,203,558	19,508,061
Primary Government					
Net Investment in Capital Assets	114,983,043	112,762,558	106,886,755	106,564,513	104,268,664
Restricted	12,085,746	15,067,479	12,202,659	5,532,534	6,470,662
Unrestricted	14,085,067	16,124,758	14,312,357	11,078,426	11,401,031
Total Primary Government Net Position	$ 141,153,856	$ 143,954,795	$ 133,401,771	$ 123,175,473	$ 122,140,357

	2018	2019	2020	2021	2022
Governmental Activities					
Net Investment in Capital Assets	$ 89,382,554	$ 85,879,461	$ 85,381,579	$ 83,342,201	$ 78,900,741
Restricted for					
Capital Projects	3,697,699	5,177,818	6,778,759	9,941,965	13,519,670
Public Safety	1,048,796	602,112	719,657	549,850	444,554
Other Purposes	172,234	612,232	408,051	249,595	184,048
Unrestricted	4,749,132	4,032,355	5,021,838	10,312,372	15,337,884
Total Governmental Activities Net Position	99,050,415	96,303,978	98,309,884	104,395,983	108,386,897
Business-Type Activities					
Net Investment in Capital Assets	13,696,065	14,199,999	14,272,203	14,818,360	18,645,856
Unrestricted	5,764,458	5,962,006	6,970,211	8,247,378	6,883,322
Total Business-Type Activities Net Position	19,460,523	20,162,005	21,242,414	23,065,738	25,529,178
Primary Government					
Net Investment in Capital Assets	103,078,619	100,079,460	99,653,782	98,160,561	97,546,597
Restricted	4,918,729	6,392,162	7,906,467	10,741,410	14,148,272
Unrestricted	10,513,590	9,994,361	11,992,049	18,559,750	22,221,206
Total Primary Government Net Position	$ 118,510,938	$ 116,465,983	$ 119,552,298	$ 127,461,721	$ 133,916,075


CAMDEN COUNTY
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CAMDEN COUNTY, GEORGIA
EXPENSES AND PROGRAM REVENUES
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2013	2014	2015	2016
Expenses				
Governmental Activities				
General Government	$ 6,927,341	$ 7,538,975	$ 10,098,431	$ 8,121,483
Judiciary	2,491,332	2,439,499	2,536,908	2,626,357
Public Safety	14,079,240	15,207,127	14,346,478	16,350,203
Public Works	10,207,045	9,984,778	15,861,741	17,731,651
Health and Welfare	847,789	806,330	828,348	837,451
Culture and Recreation	899,464	951,306	931,816	896,021
Housing and Development	633,302	652,886	478,939	1,522,869
Interest on Long-Term Debt	-	-	-	-
Total Governmental Activities Expenses	36,085,513	37,580,901	45,082,661	48,086,035
Business-Type Activities				
Solid Waste	1,758,459	(725,869)	3,371,993	2,905,657
Curbside Collection	774,762	792,704	786,191	807,953
Two Rivers Gun Range	-	-	-	-
Total Business-Type Activities Expenses	2,533,221	66,835	4,158,184	3,713,610
Total Primary Government Expenses	38,618,734	37,647,736	49,240,845	51,799,645
Program Revenues				
Governmental Activities				
Charges for Services				
General Government	3,921,760	4,116,642	5,010,906	5,566,293
Public Safety	1,084,002	1,138,492	1,182,577	1,176,523
Operating Grants and Contributions	712,925	828,158	822,955	497,209
Capital Grants and Contributions	51,994	543,796	301,087	318,685
Total Governmental Activities Program Revenues	5,770,681	6,627,088	7,317,525	7,558,710
Business-Type Activities				
Charges for Services				
Solid Waste	3,299,644	3,651,867	3,417,311	3,878,956
Curbside Collection	832,250	808,549	818,709	834,846
Two Rivers Gun Range	-	-	-	-
Operating Grants and Contributions	-	-	-	-
Capital Grants and Contributions	6,605	3,143	-	-
Total Business-Type Activities Program Revenues	4,138,499	4,463,559	4,236,020	4,713,802
Total Primary Government Program Revenues	9,909,180	11,090,647	11,553,545	12,272,512
Net (Expense) / Revenue				
Governmental Activities	(30,314,832)	(30,953,813)	(37,765,136)	(40,527,325)
Business-Type Activities	1,605,278	4,396,724	77,836	1,000,192
Total Primary Government Net Expense	$ (28,709,554)	$ (26,557,089)	$ (37,687,300)	$ (39,527,133)

CAMDEN COUNTY, GEORGIA
EXPENSES AND PROGRAM REVENUES
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

2017	2018	2019	2020	2021	2022
$ 10,513,193	$ 11,398,205	$ 11,221,522	$ 10,480,030	$ 13,546,290	$ 17,396,034
2,713,843	2,735,205	2,931,819	2,730,207	2,918,302	3,064,883
14,748,465	15,620,920	16,879,043	18,669,417	17,671,457	19,886,325
12,971,202	12,449,825	12,493,367	11,285,653	12,612,327	10,888,865
846,230	873,384	274,901	620,501	1,364	918,978
959,804	927,077	1,028,983	1,053,084	1,096,301	883,091
1,023,410	1,214,005	1,194,012	1,238,562	1,233,211	1,286,256
-	-	7,775	10,484	14,115	29,675
43,776,147	45,218,621	46,031,422	46,087,938	49,093,367	54,354,107
3,882,539	5,324,597	4,222,944	4,398,305	4,166,673	4,799,138
858,044	1,020,550	1,049,525	1,055,484	1,096,644	1,125,030
-	-	-	-	73,295	288,572
4,740,583	6,345,147	5,272,469	5,453,789	5,336,612	6,212,740
48,516,730	51,563,768	51,303,891	51,541,727	54,429,979	60,566,847
6,034,276	5,976,896	3,708,168	3,203,041	3,705,487	3,705,701
1,229,238	1,167,205	3,569,879	3,470,749	3,835,691	3,739,100
615,657	1,192,362	1,287,874	1,919,109	2,866,210	2,040,553
3,408,658	837,194	1,039,911	362,348	1,015,328	762,104
11,287,829	9,173,657	9,605,832	8,955,247	11,422,716	10,247,458
4,060,016	5,260,004	4,890,619	5,288,651	5,981,445	5,111,805
843,843	917,821	908,754	945,176	977,741	980,300
-	-	-	-	-	150,323
-	-	-	-	-	149,000
-	-	-	55,112	103,380	2,366,565
4,903,859	6,177,825	5,799,373	6,288,939	7,062,566	8,757,993
16,191,688	15,351,482	15,405,205	15,244,186	18,485,282	19,005,451
(32,488,318)	(36,044,964)	(36,425,590)	(37,132,691)	(37,670,651)	(44,106,649)
163,276	(167,322)	526,904	835,150	1,725,954	2,545,253
$ (32,325,042)	$ (36,212,286)	$ (35,898,686)	$ (36,297,541)	$ (35,944,697)	$ (41,561,396)

CAMDEN COUNTY, GEORGIA
CHANGES IN NET POSITION
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2013	2014	2015	2016
General Revenues and Other Changes in Net Position				
Governmental Activities				
Taxes				
Property Taxes (General Purpose)	$ 18,048,641	$ 18,030,177	$ 17,614,676	$ 18,892,569
Sales Taxes	10,520,875	10,559,711	10,598,225	9,919,951
Other Taxes	206,589	224,607	221,588	234,466
Investment Earnings	19,574	19,907	21,772	33,798
Miscellaneous	1,452,277	509,880	175,326	160,764
Transfers	-	-	-	20,000
Total Governmental Activities	30,247,956	29,344,282	28,631,587	29,261,548
Business-Type Activities				
Investment Earnings	34,639	13,488	10,225	59,287
Miscellaneous	16	54	7,849	-
Gain on Sale of Capital Assets	-	204	-	-
Transfers	-	-	-	(20,000)
Total Business-Type Activities	34,655	13,746	18,074	39,287
Total Primary Government	30,282,611	29,358,028	28,649,661	29,300,835
Change in Net Position				
Governmental Activities	(66,876)	(1,609,531)	(9,133,549)	(11,265,777)
Business-Type Activities	1,639,933	4,410,470	95,910	1,039,479
Total Primary Government	$ 1,573,057	$ 2,800,939	$ (9,037,639)	$ (10,226,298)

CAMDEN COUNTY, GEORGIA
CHANGES IN NET POSITION (CONTINUED)
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING

2017	2018	2019	2020	2021	2022
$ 20,886,598	$ 21,648,179	$ 21,609,270	$ 26,591,224	$ 28,262,427	$ 26,549,663
9,687,440	10,195,255	11,081,661	11,866,756	14,906,407	17,375,922
267,846	278,701	271,289	303,760	357,023	3,668,028
81,536	118,219	182,916	103,317	11,464	64,607
225,279	222,729	534,017	273,540	348,323	305,764
-	-	-	-	-	-
31,148,699	32,463,083	33,679,153	39,138,597	43,885,644	47,963,984
72,730	109,784	152,579	152,927	94,670	39,674
2,569	-	18,999	48,632	2,700	-
65,928	10,000	3,000	43,700	-	-
-	-	-	-	-	-
141,227	119,784	174,578	245,259	97,370	39,674
31,289,926	32,582,867	33,853,731	39,383,856	43,983,014	48,003,658
(1,339,619)	(3,581,881)	(2,746,437)	2,005,906	6,214,993	3,978,822
304,503	(47,538)	701,482	1,080,409	1,823,324	2,463,440
$ (1,035,116)	$ (3,629,419)	$ (2,044,955)	$ 3,086,315	$ 8,038,317	$ 6,442,262

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
2013	$ 15,097,338	$ 48,222	$ 244,259	$ 3,479,806	$ 87,120	$ 18,956,745
2014	14,351,052	67,552	171,194	3,449,236	92,746	18,131,779
2015	13,875,344	99,330	196,385	3,413,995	89,453	17,674,507
2016	14,976,732	79,845	229,717	3,149,813	91,351	18,527,458
2017	16,380,202	96,804	250,456	3,052,390	94,052	19,873,904
2018	17,313,703	137,410	300,168	3,212,226	89,944	21,053,452
2019	17,154,246	112,002	271,225	3,491,550	101,836	21,130,859
2020	20,611,424	108,574	266,700	3,422,900	90,900	24,500,498
2021	20,738,824	155,000	325,000	3,662,400	129,965	25,011,189
2022	21,808,070	160,000	795,000	4,180,000	129,700	27,072,770

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				
	2013	**2014**	**2015**	**2016**	**2017**
General Fund					
Nonspendable	$ 79	$ -	$ -	$ -	$ -
Assigned	4,928	5,005	5,380	1,353	3,184
Unassigned	6,074	5,745	3,350	3,506	949
Total General Fund	11,081	10,750	8,730	4,859	4,133
All Other Governmental Funds					
Restricted	12,046	15,067	12,203	5,533	6,470
Assigned	867	244	307	358	587
Debt Service Funds	-	-	-	-	7,057
Total All Other Governmental Funds	12,913	15,311	12,510	5,891	
Total Governmental Funds	$ 23,994	$ 26,061	$ 21,240	$ 10,750	$ 11,190

	Fiscal Year				
	2018	**2019**	**2020**	**2021**	**2022**
General Funds					
Nonspendable	$ -	$ -	$ -	$ -	$ 48
Assigned	1,881	51	51	9	1
Unassigned	1,667	2,978	4,630	10,361	15,271
Total General Fund	3,548	3,029	4,681	10,370	15,320
All Other Governmental Funds					
Restricted	4,919	6,392	7,906	10,741	14,148
Assigned	826	464	235	165	182
Unassigned (Deficit)	-	(56)	-	(60)	-
Total All Other Governmental Funds	5,745	6,800	8,141	10,846	14,330
Total Governmental Funds	$ 9,293	$ 9,829	$ 12,822	$ 21,216	$ 29,650

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

CAMDEN COUNTY, GEORGIA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year			
	2013	**2014**	**2015**	**2016**
Revenues				
Taxes	$ 29,511,994	$ 29,144,752	$ 28,475,742	$ 29,127,605
Licenses and Permits	101,519	142,983	160,094	203,082
Intergovernmental	754,678	1,357,783	1,105,556	704,165
Charges for Services	3,162,214	3,337,833	3,715,747	4,190,356
Fines and Forfeitures	1,742,029	1,774,318	2,317,642	2,457,957
Investment	29,816	34,079	40,258	45,608
Miscellaneous	1,452,276	304,903	175,326	160,764
Total Revenues	36,754,526	36,096,651	35,990,365	36,889,537
Expenditures				
General Government	7,958,344	8,531,669	10,535,410	12,608,742
Judiciary	2,301,433	2,262,608	2,358,965	2,514,313
Public Safety	12,516,938	13,237,283	13,143,138	13,811,812
Public Works	1,845,795	2,064,991	1,474,187	1,598,489
Health and Welfare	637,143	628,355	629,053	645,896
Culture and Recreation	823,665	837,019	818,528	843,467
Housing and Development	624,479	635,459	457,479	1,505,818
Capital Outlay	1,646,778	2,980,478	4,269,936	4,658,789
Intergovernmental	1,356,370	3,056,318	7,125,277	9,211,431
Debt service				
Principal	-	-	-	-
Interest and Other Charges	-	-	-	-
Total Expenditures	29,710,945	34,234,180	40,811,973	47,398,757
Excess of Revenues Over (Under) Expenditures	7,043,581	1,862,471	(4,821,608)	(10,509,220)
Other Financing Sources (Uses)				
Transfers In	1,450,000	649,500	1,001,385	537,900
Transfers Out	(1,450,000)	(649,500)	(1,001,385)	517,900
Insurance Reimbursements	-	204,977	-	-
Leases	-	-	-	-
Total Other Financing Sources (Uses)	-	204,977	-	1,055,800
Net Change in Fund Balances	$ 7,043,581	$ 2,067,448	$ (4,821,608)	$ (9,453,420)
Debt Service as a Percentage of Noncapital Expenditures	0.0%	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					
2017	**2018**	**2019**	**2020**	**2021**	**2022**
$ 30,320,519	$ 32,458,988	$ 32,926,276	$ 39,193,808	$ 43,600,825	$ 47,767,975
203,247	223,582	290,934	250,948	331,787	314,513
3,260,460	1,983,183	2,245,606	2,225,345	3,877,142	2,782,625
4,076,187	4,095,552	4,509,961	4,476,192	4,899,448	4,912,869
2,984,080	2,824,967	2,477,151	1,946,650	2,309,942	2,217,419
95,391	164,592	265,096	159,429	15,861	84,639
975,279	213,938	311,837	273,540	348,323	305,764
41,915,163	41,964,802	43,026,861	48,525,912	55,383,328	58,385,804
12,560,535	13,280,355	12,323,965	13,787,272	13,271,721	13,435,455
2,536,244	2,543,615	2,755,834	2,571,298	2,708,197	2,916,786
14,030,858	14,507,367	15,336,574	15,736,606	16,129,422	18,424,009
1,995,944	2,690,116	1,683,762	2,727,957	2,926,527	4,649,788
638,709	657,168	629,099	606,807	702,262	729,718
897,561	1,121,884	964,977	989,372	1,032,589	1,180,854
1,007,723	1,197,587	1,178,657	1,241,148	1,213,491	1,266,498
3,024,828	3,096,335	2,357,774	4,111,574	4,639,324	1,729,950
4,782,544	5,033,368	5,470,952	3,748,410	4,716,769	5,730,910
-	-	2,500	2,500	340,790	225,143
-	-	7,775	10,484	14,115	29,675
41,474,946	44,127,795	42,711,869	45,533,428	47,695,207	50,318,786
440,217	(2,162,993)	314,992	2,992,484	7,688,121	8,067,018
640,000	688,900	350,000	565,000	97,175	954,838
(640,000)	(688,900)	(350,000)	(565,000)	(97,175)	(833,351)
-	8,791	222,180	-	-	-
-	256,333	-	-	835,479	244,722
-	265,124	222,180	-	835,479	366,209
$ 440,217	$ (1,897,869)	$ 537,172	$ 2,992,484	$ 8,523,600	$ 8,433,227
0.0%	0.0%	0.03%	0.03%	0.85%	0.57%

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
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	246,708,681	20,680,450	71,807,875	111,229,014
2021	1,324,261,208	52,216,162	327,826,372	18,286,040	56,547,200	494,804,484

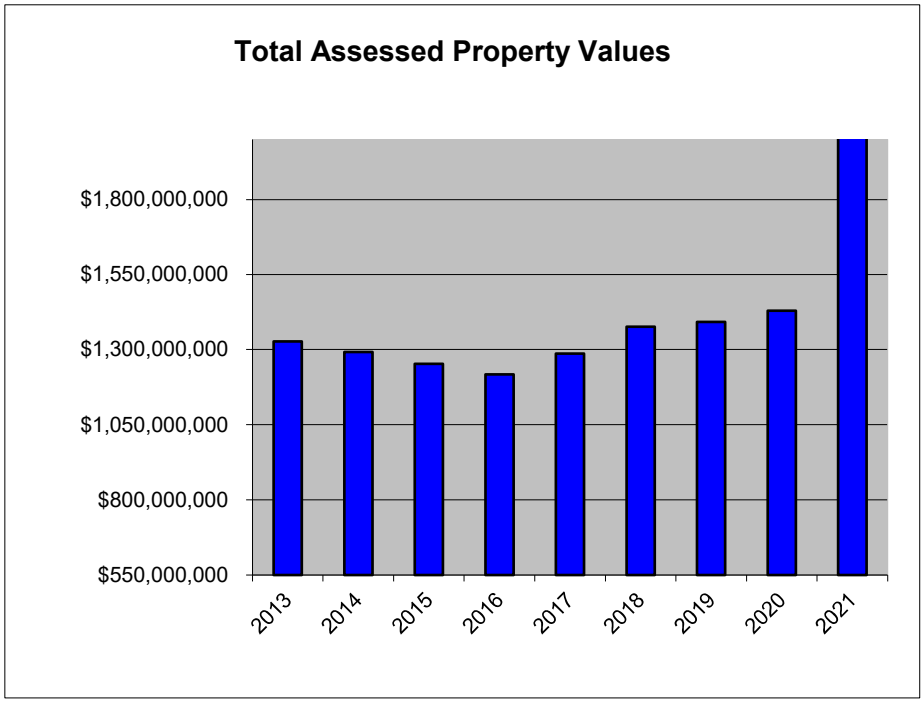
Source: Camden County Tax Assessor's Office

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

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

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

Less : Exemptions - Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Tax Value	Assessed Value as a % of Actual Value
$ 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	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	12.94	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%
200,069,428	2,073,872,038	15.56	5,184,680,095	40.00%



CAMDEN COUNTY, GEORGIA
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
(PER $1,000 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
2012	$ 11.70	$ -	$ -	$ 11.70	$ -	$ 15.50	$ 0.20	$ 27.40
2013	11.70	-	-	11.70	-	15.50	0.15	27.35
2014	11.94	-	-	11.94	1.00	15.82	0.10	28.86
2015	12.94	-	-	12.94	-	16.00	0.05	28.99
2016	13.94	-	-	13.94	-	16.00	-	29.94
2017	13.94	-	-	13.94	-	16.00	-	29.94
2018	13.41	-	-	13.41	-	16.00	-	29.41
2019	15.79	-	-	15.79	-	16.00	-	31.79
2020	15.79	-	-	15.79	-	16.00	-	31.79
2021	15.56	-	-	15.56	-	15.36	-	30.92

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:	2021 Millage Rate	2020 Millage Rate	2019 Millage Rate	2018 Millage Rate
St. Marys	6.586	6.586	6.50	6.50
Kingsland	6.50	8.00	8.00	8.14
Woodbine	3.50	3.50	3.50	3.50

Updated 10/26/2022 from City websites

CAMDEN COUNTY, GEORGIA
PRINCIPAL TAXPAYERS
June 30, 2022

	2021			2012		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Georgia Power Company	$ 47,972,242	1	2.11%	$ 24,072,506	1	1.83%
Okefenokee Rural EMC	9,839,060	2	0.43%	8,380,551	2	0.64%
Georgia Sharpstone LLC	6,736,446	3	0.30%	-		0.00%
Strata Hiddenbay LLC	6,156,000	4	0.27%	-		0.00%
NLP Brant Creek LLC	5,427,840	5	0.24%	-		0.00%
Pointe Grand Kingsland LLC	4,763,898	6	0.21%	-		0.00%
Rayonier Atlantic Timber Company	4,425,015	7	0.19%	-		0.00%
Camden Telephone and Telegraph Co.	4,399,981	8	0.19%	6,780,650	3	0.52%
Georgia Pacific St Marys LLC	4,241,458	9	0.19%	5,083,246	7	0.39%
Weyerhaeuser Company	3,998,909	10	0.18%	-		0.00%
Walmart Real Estate	-		0.00%	5,667,012	4	0.43%
Ameris Bank	-		0.00%	5,283,939	5	0.40%
Silco Timber LLX	-		0.00%	5,110,065	6	0.39%
Old Weed & Tready Planttion LLC	-		0.00%	4,480,202	8	0.34%
Soncel Homes LLC	-		0.00%	4,354,080	9	0.33%
Nicholson Travel Plaza	-		0.00%	3,894,378	10	0.30%
Sub-Total	97,960,849		3.95%	73,106,629		5.27%
All Other	2,175,980,617			1,239,708,060		
Total Digest	$ 2,273,941,466			$ 1,312,814,689		

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
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	14,937,904	14,358	14,478,086	96.92%	448,977	14,927,063	99.83%
2016	16,422,983	48,852	15,711,423	95.67%	729,345	16,440,768	99.81%
2017	16,821,699	253,631	16,444,144	97.76%	593,570	17,037,714	99.78%
2018	17,262,562	65,015	16,659,303	96.51%	606,964	17,266,267	99.65%
2019	20,901,438	(10,031)	20,245,306	96.86%	567,190	20,812,496	99.62%
2020	21,427,781	8,750	20,995,690	97.98%	284,344	21,280,034	99.27%
2021	23,105,988	85,928	22,732,570	98.38%	-	22,732,570	98.02%

[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 6/30/22

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
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%
2022	1.00%	1.00%	2.00%	1.00%	4.00%	7.00%

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

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

Fiscal Year	Governmental Activities		Business-Type Activities		Total Primary Government	Percentage of Personal Income	Total Per Capita	Population	Per Capita Income
	Contractual Obligations	Capital Leases	Solid Waste Revenue Bonds	Capital Leases					
2013	$ -	$ -	$ 3,869,071	$ -	$ 3,869,071	0.33%	75	51,476	$ 22,701
2014	-	-	3,482,356	-	3,482,356	0.28%	67	52,027	23,833
2015	-	-	3,090,640	-	3,090,640	0.27%	59	52,102	22,022
2016	-	-	2,683,925	-	2,683,925	0.21%	51	53,008	24,368
2017	-	-	2,267,210	-	2,267,210	0.16%	43	53,044	26,854
2018	-	256,333	1,836,544	-	2,092,877	0.15%	39	53,044	26,854
2019	-	251,333	1,395,038	-	1,646,371	0.11%	31	53,677	26,854
2020	-	248,833	943,533	852,924	2,045,290	0.13%	37	54,666	29,741
2021	-	577,614	-	646,971	1,224,585	0.08%	22	54,768	29,741
2022	-	553,850	-	433,089	986,939	0.06%	18	55,664	29,449

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, 2022

Jurisdiction	Net Debt Outstanding	Percentage Applicable to Camden County	Amount Applicable to Camden County
Camden County, Georgia			
Leases	$ 553,850	100.00%	$ 553,850
Certificates of Participation	-	0.00%	-
			553,850
Contractual Obligations			
Joint Development Authority (JDA)			
Taxable Revenue Bonds-Series 2018 *	10,277,526	0.00%	-
			$ 553,850

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

* Camden County is obligated only upon default of JDA

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

Fiscal Year	Debt Limit	Total net Debt Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable to Limit as a Percent of the Debt Limit
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%
2021	207,387,204	-	207,387,204	0.0%

Legal Debt Margin Calculation for Fiscal Year 2021

Total Assessed Valuation of Taxable Property		$ 2,073,872,038
Less Exemptions for Bond Purposes		-
Net Assessed Valuation of Taxable Property for Bond Purposes		$ 2,073,872,038
Debt Limit - 10% of Taxable Value		$ 207,387,204
General Obligation Debt	-	
Less Assets in Debt Service Funds Available for Payment of Principal	-	
Total Deductions		-
Unused Legal Debt Margin		$ 207,387,204

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

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

Fiscal Year	Principal	Interest	Total Debt Service	Total General Expenditures [1]	Ratio of Debt Service to Total General Expenditures
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	-
2022	64,128	4,866	68,994	35,111,072	0.20%

[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
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
2022	5,111,805	4,771,962	339,843	-	-	0.00
Joint Development Authority (JDA) Taxable Revenue Bonds-Se				10,277,526	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]		Commercial Construction[4]		Residential Construction[4]		Bank Deposits[5]
						Private	Public	Number of Units	Value*	Number of Units	Value*	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	n/a	29,449	33	5.4	153	9,277	3	3,000	57	82,312	327,212
2021	55,664	n/a	32,003	n/a	4.7	117	8,650	0	-	79	119,111	402,461
2022	55,664	n/a	n/a	n/a	2.8	146	9,127	8	6,896	74	116,630	459,596

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 Academy - private enrollment 2009-2019

[4]Camden County Planning and Development Department

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

*Amounts expressed in thousands

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

	2022			2013		
Employer	**Employees**	**Rank**	**Percentage of Total Employment**	**Employees**	**Rank**	**Percentage of Total Employment**
Kings Bay Naval Submarine Base	9,090	1	42.64%	8,979	1	49.26%
Trident Refit Facility	1,570	2	7.36%			
Camden County School System	1,210	3	5.68%	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 Board of Commissioner	392	7	1.84%	373	6	2.05%
Kings Bay Support Services	365	8	1.71%	350	8	1.92%
Wal-Mart Supercenter	300	9	1.41%	350	7	1.92%
City of Kingsland Government	200	10	0.94%			
General Dynamics/ Electric Boat				129	9	0.71%
Publix Supermarkets				114	10	0.63%
	14,727		69.08%	13,127		72.03%

Source: Camden County Administrator's Office

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

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government	53.5	51	54	55	61	57.75	61	55.0	57.5	66
Judiciary	28.5	28.5	30	30	29	29	29	29	29	27
Public Safety										
Sheriff	65	67.5	58	54	54	63	61.5	66.0	71	66
Jail	38	41	48	51	48	55	48	46.0	50	43
EMS	87	99	92	105	92	92	99.5	93.5	97.5	102
All Other	23.5	22.5	25	27	30	34	28	23.0	26.5	27
Public Works	25	23	23	25	24	24.75	21.5	25	26	25
Health and Welfare & Culture and Recreation & Housing and Development	22.5	20.5	20	20	22	12.5	10.5	6.0	6	12
Business-Type										
Curbside	1	1	1	1	1	2	2	2	2	2
Solid Waste	22	22	23	21	20	19	22	22.5	22	23
Two Rivers Gun Range	-	-	-	-	-	-	-	-	5	-
Totals	366	376	374	389	381	389	383	368	392.5	393

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Function										
General Government										
Administration										
Number of Commission Meetings	23	22	21	21	22	23	21	20	20	20
New Employees Processed	84	78	125	70	64	60	206	132	206	186
Finance										
Total Receipts	$ 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	$ 37,629,511
Employees on Direct Deposit	93%	95%	95%	99%	92%	94%	95%	99%	99%	99%
Accounts Payable Checks Issued	5,337	5383	7,040	6,716	6,056	6,296	5,336	6,264	8,716	8,716
Payroll Checks Issued	10,037	10368	10,511	10,465	11,112	12,237	12,928	266	452	547
Fire										
Average Response Time (in Minutes)	5.28	5.45	5.48	5.06	6	6	7	6.3	5.08	5.08
Firefighters per Call	13	14	16	19	17	18	16	15	10	10
EMS / Paramedics per Call	2	2	2	2	2	2	2	2	2	2
Roads and Bridges										
Number of Culverts Installed										
Driveway	15	16	18	30	25	74	59	26	35	37
Storm Water Drainage	10	33	114	21	8	8	20	5	26	23
Roads Graded (Miles)	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	17,522.00
Planning and Building										
Building Permits Issued										
Residential	15	28	43	57	39	53	94	58	79	81
Commercial	0	1	2	0	15	1	3	5	0	0
Business License Permits Issued	227	349	274	272	304	300	300	301	289	279
Solid Waste										
Refuse collected (in Tons)										
C & D Landfill	62,288	83,929	84,481	78,151	166,423	225,449	226,825	192,240	183,346	168,633
SR 110 Landfill	110,690	109,264	103,746	118,501	79,836	104,983	87,019	112,012	123,470	111,331

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Function										
General Government										
Buildings	18	18	17	17	21	21	21	21	21	21
Vehicles	25	26	26	26	25	27	23	23	23	23
Judiciary										
Vehicles	-	-	-	-	-	-	-	-	-	-
Public Safety										
Sheriff										
Buildings	-	-	-	-	11	13	13	15	15	15
Stations	2	2	2	2	2	2	2	2	2	2
Patrol units	81	82	85	101	95	104	113	116	116	113
Boats	-	-	-	-	-	-	7	6	6	6
Fire										
Stations	9	9	7	7	7	8	9	9	9	9
Fire / Rescue Units	34	33	37	34	33	36	34	34	34	30
Vehicles	11	11	12	12	10	12	11	11	11	8
Animal Control										
Vehicles	3	3	3	3	3	3	3	4	4	4
EMA										
Buildings	1	1	1	1	1	1	1	1	2	2
Vehicles	1	-	-	-	-	1	2	2	2	2
Public Works										
Buildings	4	4	4	3	4	3	3	3	3	3
Streets - Paved (Miles)	166	166	171	167	167	167	167	167	167	167
Streets - Unpaved (Miles)	128	136	132	128	128	128	129	129	129	129
Vehicles	17	19	19	23	33	27	23	23	23	21
Heavy Equipment	35	35	38	29	37	33	28	28	28	22
Health and Welfare										
Buildings	7	7	7	7	6	6	6	6	6	6
Vehicles	3	3	3	3	2	2	2	2	2	2
Culture and Recreation										
Parks	26	26	26	24	26	26	24	26	26	24
Boat ramps	5	5	5	6	5	5	5	5	5	5
Community Centers	1	1	1	2	2	2	2	2	2	2
Housing and Development										
Buildings	-	-	-	-	1	1	1	1	1	1
Vehicles	4	3	3	3	2	3	2	2	2	2
Solid Waste										
Buildings	10	10	10	10	9	10	10	10	10	4
Vehicles	17	18	17	21	22	27	31	22	22	16
Heavy Equipment	46	43	42	44	35	32	35	30	30	31

CAMDEN COUNTY, GEORGIA
MISCELLANEOUS STATISTICS
June 30, 2022

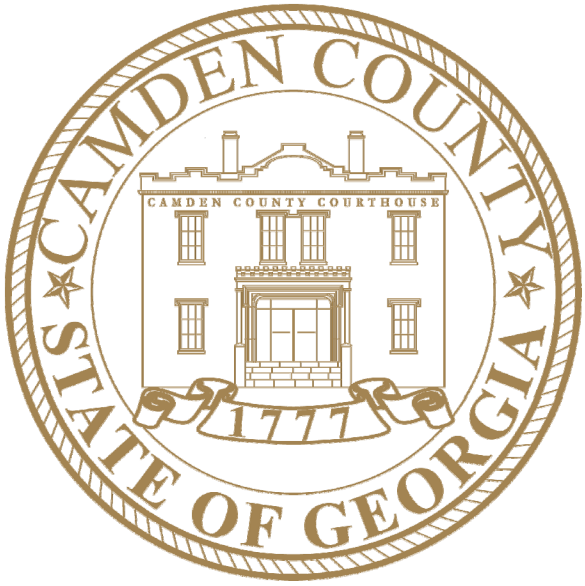
Date of Incorporation	1777
Form of Government	Board of Commissioners
Area	613 Square Miles
Miles of Streets and Roads	296
Population, Estimated - (2020 U S Census Bureau)	54768
Fire Protection	
(Includes Camden County, City of St. Marys, and City of Kingsland)	
Number of Stations (Including Volunteer Stations)	15
Number of Firemen and Officers (Excluding Volunteers)	149
Police Protection	
(Includes Camden County, City of St. Marys, and City of Kingsland)	
Number of Stations	4
Number of Policeman / Deputies and Officers	151
Education	
(Public Schools)	
Attendance Centers	12
Number of Classrooms	660
Number of Teachers	617
Number of Students	9127
(Colleges)	
College of Coastal Georgia - Camden Center, Kingsland, GA	
Building Permits	407
(Camden County, City of Kingsland, City of St.Marys, and City of Woodbine)	
Recreation and Sulture	
(Includes Camden County, City of St. Marys, and City of Kingsland, and City of Woodbine)	
Number of Parks	24
Number of Public Swimming Pools	1
Number of Libraries	3
Number of Books	91883
Number of Audiobooks	4322
Number of CDs	980
Number of DVDs	8189
Number of PCs for Public Use	62
Number of Laptops for Public Wse (St. Mary's Only)	
Registered Voters (Includes Both Active and Inactive)	41634

CAMDEN COUNTY, GEORGIA
MISCELLANEOUS STATISTICS
June 30, 2022

Employees (Full-Time)	
Camden County	376
St. Marys	125
Kingsland	172
Woodbine	10
Jail / Corrections	
(Camden County Public Safety Complex)	
Maximum Capacity	149
Operational Capacity	115
Health and Medical	
Number of Hospitals	1
Number of Beds in Hospital	40
Number of Physicians at Hospital	121
Number of Dentists in Area	30
Transportation	
Interstate	I 95
State Highways	Route & Spur 40
Air Service	St. Marys Airport (Closed)
Regional Area - Air Service	Savannah International Airport
Regional Area - Air Service	Jacksonville International Airport
Rail Service	St. Marys Railroad
Regional Area - Rail Service	CSX Transportation - Freight Service
Regional Area - Rail 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
STATE OF GEORGIA
CAMDEN COUNTY COURTHOUSE
1777

IV. GOVERNMENTAL REPORT SECTION

SINGLE AUDIT SECTION

CAMDEN COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Federal / Grantor /Pass-Through Grantor / Program or Cluster Title	Assistance Listing 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)	$ -	$ 44,765
Project Framework Agreement	20.205	CCSTP-0008-00(666)	-	159,624
Subtotal for ALN 20.205 Highway Planning and Construction Cluster			-	204,389
Passed through Georgia's Office of Highway Safety				
Speed Limit and Impairment Awareness	20.600	GA-2021-F.A.S.T 402-PT095	-	12,938
Speed Limit and Impairment Awareness	20.600	GA-2021-F.A.S.T 402-PT053	-	8,334
Subtotal for ALN 20.600 Highway Safety Cluster			-	21,272
Total Pass-through Programs			-	225,661
Total U.S. Department of Transportation			-	225,661
U.S. Department of Justice				
Direct Programs				
Federal Forfeiture Program	16.922		-	4,700
Bulletproof Vest Partnership Program	16.607		-	10,205
Total Direct Programs			-	14,905
Total U.S. Department of Justice			-	14,905
U.S. Fish and Wildlife Service				
Passed through Georgia Department of Natural Resources				
Georgia Shooting Range Development Grant	15.611	W-92-C-1	-	101,056
Subtotal for ALN 15.611 Fish and Wildlife Cluster			-	101,056
Total Pass-through Programs			-	101,056
Total U.S. Fish and Wildlife Service			-	101,056
U.S. Housing and Urban Development				
Passed through the State of Georgia Department of Community Affairs				
CDBG - Corona Virus (Health Department)	14.218	21CV-Y-020-1-6251	-	97,250
CDBG - Mitigation (Resiliency Center)	14.228	MITIMF-1-001	-	273,311
CDBG - Mitigation Planning	14.228	MITPL-17-1-002	-	12,640
Subtotal for ALN 14.228			-	285,951
Total Pass-through Programs			-	383,201
Total U.S. Housing and Urban Development			-	383,201

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, 2022
(CONTINUED)

Federal/Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing 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	-	103,162
Total Pass-through Programs			-	103,162
Total Environmental Protection Agency			-	103,162
U.S. Department of Commerce, National Oceanic and Atmospheric Administration				
Passed through the Department of Natural Resources				
Coastal Incentive Grant	11.419	NA19NOS4190151	-	48,646
Total Pass-through Programs			-	48,646
Total U.S. Department of Commerce NOAA			-	48,646
U.S. Department of Treasury				
Direct Program				
American Rescue Plan Act 2021	21.027		-	373,014
Total Direct Programs			-	373,014
Passed through the Georgia Office of Planning & Budget				
ARPA - Public Safety Officials & First Responders Supplement Grant	21.027	SLT-1189 / 14570	-	199,153
Total Pass-through Programs			-	199,153
Total U.S. Department of Treasury			-	572,167
U.S. Department of Homeland Security				
Passed through Georgia Emergency Management Agency				
Emergency Management & Homeland Security Grant	97.067	SHO20-042	-	5,373
Emergency Management Performance Grant	97.045	OEM21-020	-	15,154
Emergency Management Hazard Mitigation Grant	97.039	HMGP-4284-0058	-	188,382
Emergency Management Hazard Mitigation Grant	97.039	HMGP-4400-0007-F	-	11,175
Emergency Management Hazard Mitigation Grant	97.039	HMGP-4284-0018	-	51,064
Subtotal ALN 97.039			-	250,621
Total Pass-through Programs			-	271,148
Total U.S. Department of Homeland Security			-	271,148
Total Expenditures of Federal Awards			$ -	$ 1,719,946

See accompanying notes to schedule of expenditures of federal awards.

CAMDEN COUNTY, GEORGIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

(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, 2022. 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.

(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.

(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, 2022

FINANCIAL STATEMENT FINDINGS

2021-001 **Restatement of Net Position / Fund Balance**

Status: Corrective action was taken during FY 22.

2020-002 **Intergovernmental Payables**

Status: Corrective action was taken during FY 22.

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

MCNAIR MCLEMORE MIDDLEBROOKS & CO
CERTIFIED PUBLIC ACCOUNTANTS

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April 27, 2023

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
Camden County, 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, 2022, 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 April 27, 2023. Our report includes a reference to other auditors who audited the financial statements of the Camden County Board of Health, and Camden County Joint Development Authority, as described in our report on Camden County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Camden County, Georgia's internal control over financial reporting (internal control) as a basis for designing 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 Camden County, Georgia's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on 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*.

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 Camden County, Georgia's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Camden County, Georgia's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

McNair, McLemore, Middlebrooks & Co., LLC

McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

MCNAIR MCLEMORE MIDDLEBROOKS & CO
CERTIFIED PUBLIC ACCOUNTANTS

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Post Office Box One | Macon, Georgia 31202
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April 27, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the Board of Commissioners
Camden County, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Camden County, Georgia**'s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Camden County, Georgia's major federal programs for the year ended June 30, 2022. 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.

In our opinion, Camden County, Georgia complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control Over Compliance

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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

McNair, McLemore, Middlebrooks & Co., LLC

McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

CAMDEN COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

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

Federal Awards

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

Identification of Major Programs:

CFDA Numbers	Name of Federal Program
20.205	DOT Project Framework
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

No matters were reported.

Section III - Federal Award Findings and Questioned Costs

No matters were reported.