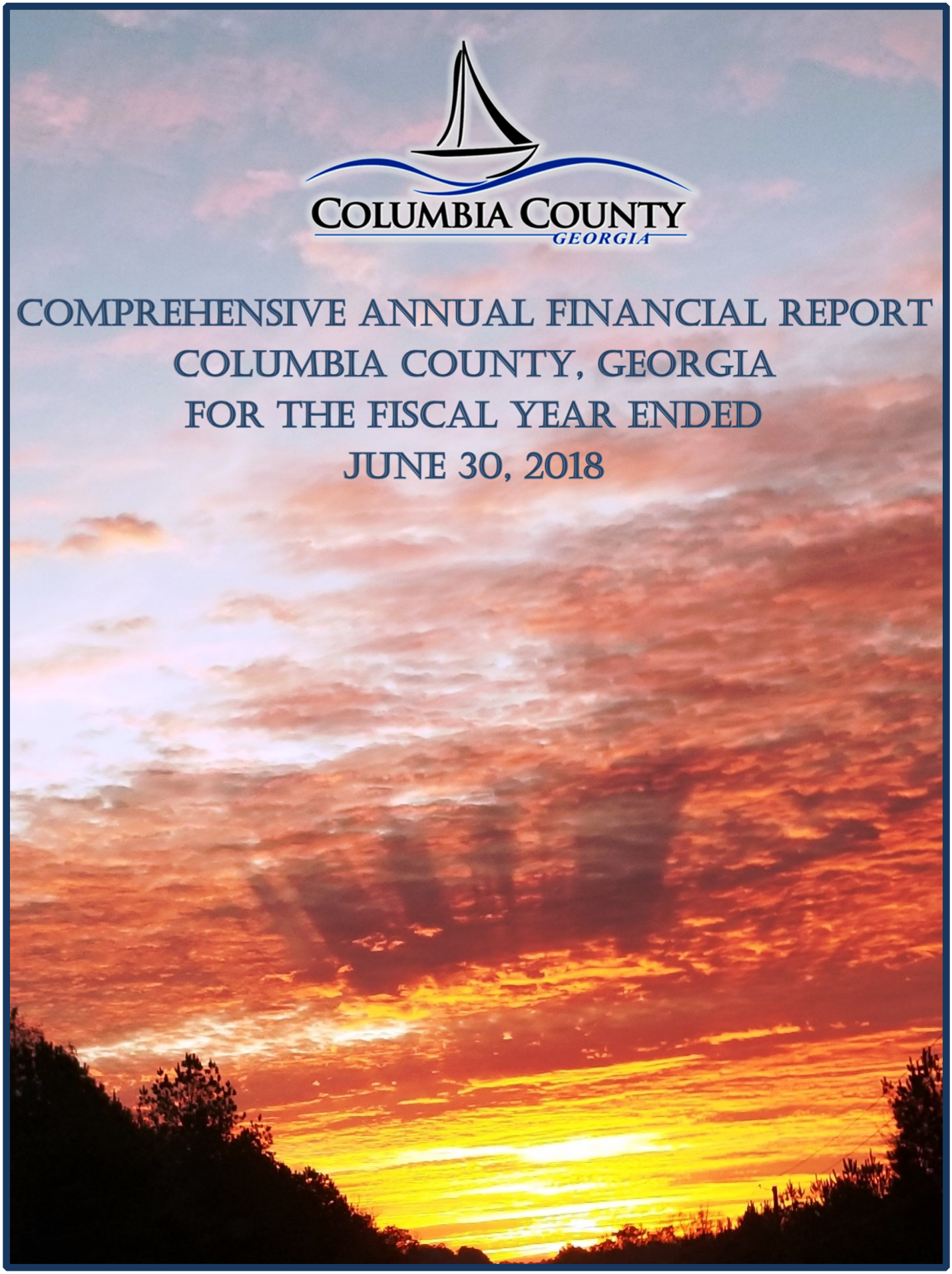
COLUMBIA COUNTY
GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT
COLUMBIA COUNTY, GEORGIA
FOR THE FISCAL YEAR ENDED
JUNE 30, 2018



Columbia County, Georgia

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year Ended June 30, 2018

COLUMBIA COUNTY
GEORGIA
A Community of Pride • A County of Vision • Endless Opportunities
PROFESSIONALISM • RESPECT • INTEGRITY • DEDICATION • EXCELLENCE

Prepared by:
Internal Services
Leanne C. Reece, CPA
Director of Internal Services

COLUMBIA COUNTY, GA
Annual Financial Report
Year Ended June 30, 2018

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INTRODUCTORY SECTION

COLUMBIA COUNTY
GEORGIA

December 20, 2018

To the Honorable Chairman,
Members of the Board of Commissioners, and
Citizens of Columbia County, Georgia:

The Comprehensive Annual Financial Report (CAFR) of Columbia County, Georgia, (the County) for the year ended June 30, 2018, was prepared by the Columbia County Financial Services Division and is hereby submitted. This CAFR is being formally submitted as required by the Official Code of Georgia Annotated, Section 36-81-7 and Rule 15c2-12 of the Securities Exchange Act of 1934. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the County as measured by the financial activity of its various funds. All disclosures necessary to enable the reader to gain a reasonable understanding of the County's financial affairs have been included.

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County. Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP) that are free of any material misstatements. Because cost/benefit considerations, the risk of management override, and the risk of collusion are inherent limitations on any system of internal control, the internal control process is designed to provide reasonable, but not absolute, assurance that this objective is met.

Cherry Bekaert LLP, Certified Public Accountants, have issued an unmodified ("clean") opinion on the County's financial statements for the year ended June 30, 2018. The independent auditor's report is located at the front of the financial section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditor.

PROFILE OF THE GOVERNMENT

The County, established in 1790 and named in honor of Christopher Columbus, is located in the Central Savannah River Area of Georgia approximately 135 miles east of Atlanta and five miles northwest of Augusta/Richmond County. The 290 square mile county is bounded on the north by Thurmond Lake and the Savannah River (separating the County from Lincoln County, Georgia, and McCormick and Edgefield Counties, South Carolina), on the south and east by Augusta/Richmond County, and on the west by McDuffie County.

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A five-member Board of Commissioners governs the County. The Board is comprised of one chairman, elected county wide, and four commissioners, each elected from a separate commission district serving four year staggered terms. A County Administrator, who is appointed by and responsible to the Board, directs the daily operation of the County. Services provided to the approximately 152,000 residents include: public safety (Sheriff's Office, detention center, E911, fire), emergency services, community services, public works, planning and development, and other general governmental services. The County also provides water, sewer, and storm water services to the public.

FINANCIAL REPORTING ENTITY

The financial reporting entity includes all activities and functions of the primary government (i.e., Columbia County, Georgia) as well as all related component units, if any. "Financial Accountability" is the benchmark used to determine which legally separate entities represent component units of the primary government. Blended component units, although legally separate entities, are, in substance, an integral part of the primary government's operations and, therefore, are included as part of the primary government.

The Development Authority of Columbia County, the Columbia County Board of Health, the Columbia County Convention and Visitors Bureau (CCCVB), and the Greater Clarks Hill Regional Library (GCHRL) are reported as discretely presented component units in the combined financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial positions. The Development Authority serves to promote, pursue, and implement economic development in the County. The Board of Health serves to operate the public health department of the County. The CCCVB provides convention and tourist promotion services for the benefit of the County. The GCHRL is a regional library system servicing the County, Warren County, GA, Burke County, GA, and Lincoln County, GA, with the County as its headquarters.

LOCAL ECONOMY

Columbia County is evidence of what quality leadership with vision is capable of fostering. The local government and board of education have created an environment that is inviting to residents moving within the region or across the United States, as well as a healthy variety of businesses. As a result, the County offers a remarkable quality of life, exceptional education resources and numerous reasons for businesses to thrive locally. The pro-business and family-friendly climate is accredited for the continued rapid growth within our community of endless opportunities and pride.



Since 2000, the County has grown 3.14% annually to an estimated 152,000 residents. No other county in the region is currently experiencing this intensity of growth. Rapid job creation, a high standard of living, and recreational amenities and events have led to the County's frequent recognition in nationwide surveys like NerdWallet, CNN Money, and Family Circle. Most recently, Evans, in the

heart of Columbia County, was named the top-8 best place to raise a family in the state of Georgia by Wallethub.

In 2012, the Transportation Improvement Act (TIA) of 2010 was approved in the Central Savannah River Region, which included Columbia County. The 10-year, one percent additional sales tax began on January 1, 2013. The County's first TIA project commenced in 2014 with the groundbreaking of River Watch Parkway Extension, a $40M project that was successfully completed this year. Several other TIA projects are being developed or implemented in major corridors across the county. This continued infrastructure investment is indicative of another way the leadership is working to meet the increased demand and improve our quality of place.

Population. History shows as our population grows, so does the opportunity for our businesses. We expect nothing different as we look to our promising future. Columbia County's population grew from 89,288 in 2000 to 124,934 in 2010 with estimates predicting 155,794 residents before the end of 2018. The County grew 24.7% in the last eight years alone, making it one of the highest growth areas in the state. Recent estimates from the U.S. Census indicate that Columbia County is the 28th fastest growing county in the nation and the 2nd fastest growing county in Georgia for counties with more than 100,000 residents. Many attribute this growth to a stable economy with a diverse mix of education, industrial, medical, military and government employers that offer competitive incomes in such a high quality of place. This growth is expected to continue given the ongoing development and revitalization within the County and across the Augusta Metro Region.

Development. As one of the fastest growing counties in the United States, new developments and opportunities are springing up across the County. Retail developments established over the past few years are beginning to come to fruition, bringing exciting new tenants to the area. Phase II of Mullins Colony is filling out with new tenants like Coldstone Creamery, McCallister's Deli, Tropical Smoothie Cafe, and Diablo's Southwest Grill. Comparable progress continues within the retail and restaurant sectors in areas like the Gateway Square, Mullins Crossing, and the Riverwood Town Center. Newly located businesses include national brands like Ulta Beauty, Anytime Fitness, Petsense, and Hibbett Sports while local specialty shops like Cudos2u, Madison's Closet, AR Workshop, and Posh Tots also decided to call Columbia County home. New restaurant openings include Bogey's Grill, Ironwood Tavern, Cork & Flame, Rooted Coffeehouse, Nothing Bundt Cakes, El Rey, and The Flying Biscuit. New medical facilities belonging to AU Health and University Hospital now stand prominently on Fury's Ferry Road. Columbia County's new state-of-the-art Performing Arts Center also broke ground this year. This 2000-seat, 70,000 SF space will be the largest venue in Columbia County and is slated to be open by the end of 2019.

Construction continues to be a major theme for Columbia County as existing businesses expand, new businesses locate, and infrastructure needs grow. The Development Authority of Columbia County purchased 271 acres in Appling to support ongoing industrial growth. The development, White Oak Business Park @ I-20, immediately landed its first tenant. Club Car consolidated regional operations and expanded into a new 550,000 SF distribution facility. World Class Industries, a supply chain company, settled into their new facility on Wrightsboro Road this year. John Deere, in Grovetown, was also named the top-producing campus in the company's portfolio. Meybohm also welcomed the much anticipated completion of their Columbia County headquarter relocation to The Plaza, moving 120 agents and staff with them. As a result of the continuous growth, Columbia County has seen more than 1,000,000 SF of industrial space and another 1,000,000 SF of retail and commercial space added since 2016.

Film Columbia County has also seen an increase in the number of inquiries for projects within the County. Together, the Board of Commissioners, the Development Authority, and the Conventions & Visitor's Bureau are busily marketing the community and supporting ongoing productions with locations, vendors, accommodations, crew and logistics. Viewers will soon be able to see parts of Columbia County in films

like Detroit Crossing and Saving Zoe and the pilot of Dwight in the Shining Armor, which was filmed entirely within Columbia County. Although not filmed in Columbia County, the renewal of Truck Night in America included the booking of 4,000 room nights in Columbia County in 2018.

Aggressive growth continues with both the US Army Cyber Command Headquarters and the Cyber Center of Excellence at Fort Gordon. The installation has grown 25% since 2012 reaching a total economic impact of $2.65 Billion and 74,900 jobs on and off post. Most of the expected personnel have already made the transition to this area, but the formal opening of ARCYBER will bring another 4,800 people. Based on historical norms, more than 65% of military children related to Fort Gordon are educated in Columbia County. That trend is expected to continue as the 70 ongoing projects are completed within the gates. Cyber Education continues to spark interest and innovation in education. Additionally, Augusta University continues to define their role in preparing the workforce of tomorrow through the development of graduate degrees and certificates in information security. The Georgia Cyber Center celebrated its opening this year and will bring national community partners that will foster greater opportunity for the region. The long-term impact of the cyber security industry in the community has not yet been determined but the ongoing developments offer a great amount of promise.

Columbia County, GA remains hopeful that we will see a new hospital constructed at the Gateway Center in Grovetown. After several rounds of appeals, the Certificate of Need remains with Augusta University Health Systems who plans to build one of the most technologically advanced hospitals in the nation right here in Columbia County, GA. An announcement regarding the hospital's future is expected soon. The addition of the new hospital remains another potential catalyst for progress, research, and collaboration.

Fortunately, Columbia County is progressive in keeping up with the influx of residents, visitors and opportunity. Continued growth in the existing industries and regional assets will force the community leaders to remain proactive, strategically planning to preserve the quality of life enjoyed by Columbia County residents.

MAJOR INITIATIVES

Euchee Creek Greenway. Columbia County has engaged Alta Planning + Design and Cranston Engineering to prepare construction documents for the 9-mile Phase I of the multi-use path identified in the Euchee Creek Greenway Implementation Plan. The plan was adopted in September 2016 after several months of stakeholder meetings and design sessions. The revised plan extends the greenway network to include over 27 miles of trail network and multi-use path that will provide our community with a much-needed recreational and transportation amenity and link to a beautiful natural corridor. The Georgia Department of Transportation continues the review of the construction plans for the Grovetown connection of the Euchee Creek Greenway. Construction is anticipated to begin on both phases in 2019.

Columbia County Community Broadband Utility (C^3BU). C^3BU has recently completed seven miles of network expansion along White Oak Road. This expansion traversed one of the unserved areas of the County and enabled one of our partners to provide Fiber to the Home (FTTH) Gigabit Internet service to Columbia County residents.

C^3BU is currently in the process of installing approximately ten miles of fiber infrastructure in the underserved and unserved areas of the County. This expansion will allow our business partners to serve our local businesses and residents with broadband services.

Technical Contingency Planning. The departments of the Technology Services Division (Broadband Utility, Geographic Information Systems, Information Technology, and Training), as well as Fire Rescue,

Water Utility, and the Sheriff's Office, are working to develop contingency plans that will satisfy the following goals for the County:

- Provide recommendations for a Disaster Recovery site and platform that is geographically separate from the current Information Technology Data Center in order to ensure continuity of business for important data-driven processes.
- Establish prioritization of systems that require restoration in order to conduct vital County business, with the goal of ensuring that critical business applications can run with no or minimal downtime.
- Develop a program of regular drills and system tests to ensure that backups from various systems can be restored and business resumed.
- Work with all county departments in order to determine how they can continue their operations in the event that primary facilities are damaged or destroyed.

Cybersecurity Strategy. The Technology Services Division is developing a strategy for Cybersecurity for the County, with the primary goal of ensuring that information stored on Columbia County systems is secure and protected from intrusion. The project has resulted in the approval of an Information Security Policy and the creation of an Information Security Awareness Program. The project continues to move forward with several key objectives:

- Assess our environment to determine the threats that exist and the assets that we need to protect.
- Put procedures, controls, equipment, and training into place in order to protect Columbia County technology assets.
- Improve means of detecting intrusion attempts, anomalies, and events through continuous monitoring.
- Create and implement a policy for Security Incident Response, which includes communicating with stakeholders, analyzing the conditions that led to an attack, mitigating the effects of an attack, recovering from the attack, and making improvements to stop future attempts.

Information Technology.

- Tyler TCM Enterprise Implementation: The County currently utilizes Tyler TCM Standard to store digital content for the Munis applications. IT is in the process of planning an upgrade to TCM Enterprise, which will allow the system to be expanded to scanning and storing documents created outside of Munis applications. The upgrade will enable the County Clerk to digitize and manage vital records.
- Replacement Backup Solution: The current server backup solution is running on aging hardware and does not offer an offsite cloud-based retention option. The new backup solution will combine an onsite appliance with a yearly subscription that replicates data offsite in the Cloud. Combining local and offsite storage provides the best of both worlds – onsite backups for the fastest restore times and secure, offsite storage for disaster recovery and long-term retention. This solution is meant to replace and improve upon the County's current backup solution, Quest Rapid Recovery.
- Security Awareness Training: With the ever-increasing cyber threats to the County's network and data, security awareness training is imperative. Many outside agencies, i.e. GCIC, GTA, GA DOR, etc., require staff accessing their data to implement formal security awareness training. The County is utilizing KnowBe4 to provide hosted training and testing services.
- Information Security Monitoring: IT intends to pursue the implementation of 24 x 7 Security Monitoring Services to help maintain the security of the County's network infrastructure. This capability will enable IT to monitor and mitigate new security threats immediately as they happen before they can impact the network.

Geographic Information Systems. The GIS Department is working on multiple initiatives intended to enhance Columbia County's GIS capability and further integrate GIS technology with other County systems.

- Cityworks Implementation: Cityworks is the County's asset management and work order system. GIS is actively working with several departments on projects to implement the software to handle assets and work orders. Other departments, particularly Water Utility, have been using the software for some time and GIS has worked with them to perform updates and refresh their capability by refining their workflows and training personnel.
- Digital Orthophotography: It is intended to perform a new aerial photography flight in 2019, resulting in new imagery and new LIDAR for the County. The photography will capture the dramatic growth that the County has experienced, and the new LIDAR will result in an accurate elevation/contour map.
- Common Operational Viewer Project: EMA and GIS have worked cooperatively in order to develop and implement software that enables officials to track and dispatch all resources during disasters on one common operational viewer. The software also allows teams to perform Damage Assessments following emergencies and disasters using technology that automatically populates damage totals into the emergency operations center. This solution has been deployed on multiple occasions when the EOC has been activated.

Fire Rescue Reorganizational Plan. Columbia County Fire and Emergency Services conducted an assessment of operations to identify solutions to increase staffing of on scene operations in 2016. The support of the Columbia County Board of Commissioners and County Administration allowed for a three-phase plan to reach these goals. This support has allowed Columbia County Fire and Emergency Services to complete Phases 1 and 2, and begin working on Phase 3. This leaves only 12 new personnel needed to complete Phase 3.

Fire Rescue Unit Plan. Columbia County Fire and Emergency Services, with the support of the Columbia County Board of Commissioners and County Administration, developed a rescue unit plan. This plan established 3 dedicated rescue units with increased staffing to support extrication, technical rescue, and fire response. This plan also supported adding extrication equipment to 6 engine companies to provide additional support. Finally, this plan moved the On-duty Battalion Chief from staffing a rescue unit to a unit better suited to provide command and control capabilities. This allows the Battalion Chief to have better oversight of day-to-day operations without being limited due to rescue coverage.

Fire and EMS Training Academy. Columbia County Fire and Emergency Services created an in-house Firefighter Training and EMS academy program to train new and existing personnel to meet both state and national certification and licensure. This program consisted of 8 weeks of firefighter training meeting all the requirements of NFPA 1001 and NFPA 472. The firefighters were then tested through Georgia Firefighter Standards and Training for their National Board of Professional Fire Service Qualifications of Firefighter 1 and Hazardous Materials Operations. After completion of firefighter training, students then attended an 8-week Emergency Medical Technician program. During this course, students learned patient care and other medical procedures. Students were then tested through National Registry of Emergency Medical Technicians to obtain their national and state licensure. The Fire and EMS Training Academy allowed personnel to gain the needed skills to serve the citizens of Columbia County, while reducing costs of travel, tuition fees, and instructor costs.

Apparatus Replacement Plan and New Apparatus. Columbia County Fire and Emergency Services worked with Fleet Services, County Administration, and the Board of Commissioners to begin developing an Apparatus Replacement Program. This program will identify apparatus in need of replacement by age, mileage, and repair history. This program allowed the replacement of 2 new engines this year. This represents the first time since 2002 that apparatus have been purchased outside of a bond or SPLOST

project. Also, the Board of Commissioners and County Administration allowed a 3rd engine to be purchased after another engine suffered significant structural damage due to an accident. This engine will be available in January. Finally, the General Obligation Bond (GO Bond) allowed the purchase of a new 100ft Aerial Platform. This unit replaced the 2004 ladder truck and allowed Columbia County Fire and Emergency Services to move the 2004 ladder to a reserve status. When either of the 2 primary ladder trucks need service or preventive maintenance, the reserve allows continuous coverage of a ladder truck.

Fire Prevention and Safety. Columbia County Fire and Emergency Services worked with the Columbia County Board of Education to implement Fire Safety Education into the school system with outreach to Kindergarten and Second Grade children in every Columbia County Public and Private School. This program reached over 4,100 students in our county.

Community Emergency Response Team (CERT). CERT training started in the County in January 2004 with citizens from all over the County volunteering their time to learn emergency response skills that make our community safer. Since that time, we have trained 27 groups totaling around 600 citizens to become certified in how to take care of themselves, their families, and help their neighbors in the event of an emergency or disaster. The CERT program includes training in disaster preparedness, fire suppression, disaster medical operations (such as triage, treating life threatening injuries, assessment, treatment and hygiene), light urban search and rescue, team organization, disaster psychology and a disaster simulation exercise. Seasoned instructors from the Emergency Management Agency, Columbia County Fire Rescue, Gold Cross EMS, Grovetown Department of Public Safety, Columbia County Sheriff's Office, and the Augusta Chapter of the American Red Cross volunteer their time to conduct the training. When emergencies happen, CERT members can give critical support to first responders (who can easily become overwhelmed in major events), provide immediate assistance to victims, and organize spontaneous volunteers at a disaster site. CERT members are also called upon to assist other counties and states during major disasters. CERT members can also help with non-emergency projects that help improve the safety of the community, such as making public presentations, assisting with public safety awareness events, and assisting with community disaster exercises. The CERT training program is provided to Columbia County citizens who are 18 years or older at no cost.

Emergency Plan Updates, Staff Training and Exercises. Columbia County Emergency Management Agency will partner with multiple emergency response and volunteer agencies to update current emergency plans in place to ensure the safety of the community. Multi-agency exercises will then be coordinated to ensure that responders meet the updated planning objectives addressed in the planning updates. EMA will also continue to host emergency management training for Columbia County departments and responding agencies involved with disaster response and EOC activation in an effort to maintain operational readiness.

1% Special Purpose Local Option Sales Tax (SPLOST) – 2017-2022**.** The current SPLOST program was renewed by referendum on November 5, 2014. As part of the SPLOST renewal, a general obligation (GO) bond was approved not to exceed $15 million to begin funding and construction of urgently needed projects. The objectives of passing the future SPLOST two years early was to ensure that sufficient time and planning was given to each project, so they would be ready when funding became available, and to take advantage of lower construction costs. The 2017-2022 package reflects anticipated collections of $144,000,000 with $100,245,280 of projects in Tier 1. Major Tier 1 projects include, but are not limited to, the Justice Center Garage and Renovation, the Sheriff's Administrative Building, a new Harlem Library, a Cultural Arts Center, the Community Hospital, and $25,000,000 in 2007 GO debt reduction. Tier 1 was established with a monthly sales tax collection rate of $1,500,000.

2017 General Obligation Bond. The citizens of Columbia County approved by referendum on November 8, 2016, a general obligation bond in the amount of $60 million dollars. These bonds were issued on February 14, 2017. Major projects included are for essential law enforcement and fire services, to expedite unfunded transportation improvements, to fund additions and upgrades to County facilities and infrastructure, and to enhance parks, recreation and cultural arts opportunities. Projects currently in process include:

- Patriots Park Expansion. The primary focus of this $3.5 million project is to expand parking and improve connectivity. It includes a new (3rd) entrance off of William Few Parkway, more than 300 additional parking spaces, 4 new full size multi-purpose fields, restrooms, pavilions, walking trails, and roadways connecting all entry and exit points of the park.
- Lakeside Park. This $3 million project will include four full sized multi-purpose fields, playground, pavilions, tennis courts, walking trail, and maintenance facility.
- Gateway Park. This $3 million project includes a destination water feature, playground, pavilions, open festival space, walking trail, and dog park.
- Plaza Park. This $3 million project will be used as an overflow parking lot for events at Lady A or the PAC. It will include an open air pavilion to be used as a farmers market as its primary function.
- iasWorld Software. Columbia County is in the process of implementing iasWorld Software from Tyler Technologies in order to replace legacy software running on the County's mainframe system. This software is a web based, GIS-enabled software toolset designed for managing the entire property tax lifecycle and has the ability to interface with the existing Tyler Munis software being utilized by the County. Modules included in the system are iasWorld CAMA, Tax, Appeals Tracking, Personal Property, Delinquent Tax Collection, and Financials. The iasWorld System will allow the Tax Assessors and Tax Commissioners Offices to operate more efficiently with tools not currently available on the legacy software.

1% Special Purpose Local Option Sales Tax (SPLOST) – 2011-2016**.** A major transportation project included in the 2011-2016 SPLOST is the widening of Washington Road from Gibbs Road to William Few Parkway. The over $30 million dollar construction project widened Washington Road to 5 lanes and included bike lanes and sidewalks. Project is open to traffic and punch list items are being addressed that will be completed in early 2019.

Transportation Improvement Act of 2010 (TIA). On July 31, 2012, voters within the Central Savannah River Area (CSRA) Region, which includes the County, approved the TIA, which was created by the Georgia General Assembly in 2010 to provide state-wide funding for transportation needs across the state in the form of a 1% sales tax. This is a regional program with project lists compiled by the county and city governments within each region and approved by the Transportation Roundtable of the region and the Georgia Department of Transportation (GDOT) Program Director. The CSRA region includes 13 counties and the cities therein. Of the total funds collected, 75% is for regional projects (constrained project list) and 25% is for the local governments to use at their discretions (unconstrained project list).

The discretionary funds continue to be a significant benefit for Columbia County in meeting our ongoing transportation needs. During the almost six years of existence, the county has collected almost $13 million in discretionary funds which have been used to fund various sidewalk, intersection, resurfacing, and traffic signal projects. This path is expected to continue such for the duration of the program.

TIA projects included in the constrained project list that will be ongoing in 2019 include:

- Flowing Wells Road Widening: The $20 million project will widen Flowing Wells Road to provide operational and safety improvements and improved pedestrian facilities between Wheeler Road and Washington Road. All design and right-of-way activities are complete. A formal solicitation to bid was issued in November 2018 and construction is expected to begin in January 2019.
- SR 388 Lewiston Road Widening: The more than $25 million project will widen Lewiston Road to four lanes with a median between Columbia Road and I-20. Project will also add pedestrian and bicycle facilities and convert the existing diamond interchange at I-20 to a Diverging Diamond Interchange to improve operations. Final design of the project is complete and right-of-way acquisition is underway. Construction bids will be solicited in November 2019.
- SR 28 Furys Ferry Road Widening: The more than $50 million project will widen Furys Ferry Road to four lanes with a median between Evans to Locks Road and the South Carolina state line. Project will also include a multi-use trail and installation of a roundabout at its intersection with Hardy McManus Road. Final design is complete and right-of-way acquisition is currently underway. Construction bids will be solicited in November 2019.
- SR 388 Horizon South Parkway Widening: This project will be a continuation of the Lewiston Road alignment, will widen Horizon South Parkway to four lanes with a median between I-20 and Wrightsboro Road in Grovetown and will include pedestrian and bicycle facilities and signal installation at key intersections. Final design will be completed in January 2019, with right of way acquisition beginning soon thereafter. Construction on the more than $26 million project is expected to begin in early 2020.

Other Transportation Projects. Other funding sources that will be utilized include various grants from the Georgia Department of Transportation including: the Local Maintenance Improvement Grant (LMIG), Off-System Safety (OSS) Improvement Grants, and Quick Response Grants. These projects are supplemented with unconstrained TIA funds. Major completed and ongoing projects in the aforementioned funds are as follows:

- Lewiston Road at I-20 Interim Corridor Improvements – Complete
- Evans Towne Center Boulevard Complete Street Conversion – Under construction, 75% complete
- Evans to Locks Multi-Use Trail Extension – Under construction, 30% complete
- Evans to Locks Road at King Taylor Intersection – Under construction, 99% complete
- Belair Road at Hereford Farm Road Intersection Improvements – Construction to begin in 2019
- Belair Road at Wheeler Road Intersection Improvements – Construction to begin in 2019
- Central Martinez Access Management Master Plan Study – Construction to begin in 2019
- Wrightsboro Road at Chamblin Road Intersection Improvements – In design and permitting phase. Construction to begin in 2019
- Gateway Boulevard Extension – In final design/right-of-way. Construction to begin in 2019

LONG-TERM FINANCIAL PLANNING

The annual budget for Columbia County, GA, for FY 2019 provides funding to maintain current levels of service, with no increase in the millage rate, while reducing operating costs and capital outlay where possible. The annual budget for all funds totals $282,181,961, reflecting a net increase from the fiscal year 2018 adopted budget of $9,565,356, or 3.51%. This net increase is primarily due to the use of special purpose local option sales tax and 2017 general obligation bond funds to complete capital projects.

The General Fund budget, excluding the use of reserves, increased $1.7 million from the fiscal year 2018 adopted budget, or 2.45%. This change is primarily due to an increase in existing personnel costs (no new positions or promotions were included in the FY 2019 adopted budget) of $1.0 million, or 2.4%. Other than the items mentioned above, no other significant changes occurred in the budget.

Growth in the real and personal property tax digest is projected to be 3%. Therefore, the budget was prepared and balanced using a 3% increase in general property tax revenues. Any additional growth in the property tax revenues will be added to the contingency fund.

The County has experienced an annualized increase in local option sales tax (LOST) revenues of 4.45% as of September 2018. In order to apply a conservative budgeting approach, the budget was prepared and balanced using a 1.5% increase in LOST revenues.

Georgia House Bill 386 became effective on January 1, 2013. This legislation removed the sales and use tax on the purchase of motor vehicles and the annual ad valorem tax on the same motor vehicles and replaced these taxes with a one-time title ad valorem tax (TAVT) paid every time the ownership of a vehicle is transferred beginning March 1, 2013. These revenues are accounted for within the General Fund with no restrictions, unlike some sales taxes. A capital projects fund was established to account for proceeds from the TAVT in excess of those being utilized within the General Fund. The County may choose to transfer a portion of these revenues to the capital projects fund annually, but is not required to do so. During FY 2017/2018, funding in the amount of $ 3.4 million was received from the TAVT. Funding in the amount of $2.5 million was budgeted for TAVT within the General Fund for FY 2018/2019.

The County established a Management Review Team to analyze all position vacancies to determine if replacement is necessary. The County will continue utilizing this tool in the future to examine position vacancies and organizational restructurings. Budgeted savings for fiscal year 2018 were $350,000. Actual savings as of June 30, 2018, were $765,832. Staff has utilized such management tools as division restructuring, function reassignment, attrition, and elimination of positions to achieve savings. Budgeted savings for fiscal year 2019 are $350,000.

Included within the 2017/2022 Capital Improvements Plan is the use of $25 million of SPLOST to reduce existing general obligation debt used to fund construction of the Justice Center and Detention Center. Based on the 2018 digest with a millage rate for debt service of 1.207 mills, approximately $6.5 million will be needed from other sources to make FY 2019 bond payments. This amount has been budgeted from FY 2019 SPLOST collections. However, should collections not be adequate, funds will need to come from other available sources, such as the General Fund Fund Balance (GFFB), excess SPLOST proceeds, and excess go bond proceeds.

RELEVANT FINANCIAL POLICIES

The accumulation of reserves protects the County from uncontrollable increases in expenditures, extraordinary losses, unforeseen reductions in revenues, or a combination of these items. It also allows for prudent replacement and financing of capital construction and replacement projects.

The County shall maintain a General Fund unassigned fund balance of not less than 100 days of operations. This minimum fund balance, which may only be used as required by authority of the Board, is to provide for operating contingencies in either revenues or expenditures, and to provide adequate funds to operate without short-term borrowing. To determine the current funding level divide the current unassigned fund balance by the result obtained from dividing the annual fund budget by 365 days. In the event the unassigned fund balance falls below the minimum level of 100 days of operations, the County Administrator will present a plan to the Board as part of the subsequent fiscal year's annual budget to replenish the fund balance to the established minimum level in a reasonable time frame, generally 1 to 3 years. Budget surpluses will first be used towards replenishment, followed by the use of non-recurring revenues.

The following criteria shall be used in determining the total amount of fund balance to maintain, unless otherwise specified by legal or contractual requirements.

Category	Days of Operation	Description
Min Fund Balance	100	Use funds for unforeseen contingencies
BOC Assignments	101-180	May use funds for one-time expenses such as capital acquisition, catastrophic events, one-time transfers to other funds, economic incentives, debt reduction, or millage rate reduction to mitigate unforeseen risks and ensure financial stability
Debt/Tax Reduction	181+	Must use funds to reduce debt or designate for future debt service, or to prevent future tax increases or to permit millage rate reduction

During FY 2011, the County purchased property known as the "Marshall Square Property" for $6.25 million from fund balance. During FY 2014, the County expensed a portion of the property in the amount of $2 million to be maintained and used for County operations. During FY 2016, the County transferred 5.75 acres to the Columbia County Development Authority for a major commercial project being developed and expensed 4.27 acres to be maintained and used for County operations. The remaining portion of the property, 7.67 acres, is being held for resale or development and was included as nonspendable fund balance as of June 30, 2018. Funds from the sale or development of this property will be used to replenish fund balance. Also, an advance to the Communications Utility in the amount of $3 million expected to be repaid with user fees once the utility is fully operational was included as nonspendable fund balance as of June 30, 2018.

In keeping with County policy, transfers from the General Fund totaling $919,136 were made to other funds during FY 2018. Total fund balance, including nonspendable, as of June 30, 2018, equaled 250 days of operations. Net spendable fund balance equaled 224 days of operations.

Capital assets are defined by the County as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. This minimum capitalization cost is applicable for all categories of capital assets. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation. General infrastructure assets acquired prior to July 1, 2002, consist of the streets network that was acquired or that received substantial improvements subsequent to July 1, 1980. The streets network is reported at estimated historical cost using deflated replacement cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are expensed as incurred.

The County shall develop a multi-year plan for capital improvements, update it annually, and make capital improvements in accordance with the plan. The County shall adopt a long-term funding mechanism for capital projects. The current SPLOST program was renewed by referendum on November 5, 2014. The operating costs associated with any approved capital projects will be analyzed and included in future operating budgets. The County's current capital improvements plan runs through 2022.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Columbia County, Georgia, for its CAFR for the fiscal year ended June 30, 2017. This was the twentieth consecutive year that the County achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report could not have been accomplished without the support and cooperation of elected officials, County administration, other County departments, external auditors, and the efficient, dedicated efforts of the entire staff of the Finance Department. Credit must be given to the County Administrator and the Board of Commissioners for their unfailing support for maintaining the highest standards of professionalism in the management of the County's finances.

Respectfully submitted,

Leanne C. Reece

Leanne C. Reece, CPA
Director of Internal Services

COLUMBIA COUNTY, GEORGIA
PRINCIPAL OFFICIALS
June 30, 2018

ELECTED OFFICIALS

BOARD OF COMMISSIONERS

Ron C. Cross, Chairman
Douglas R. Duncan, Jr., Vice Chairman, District 1

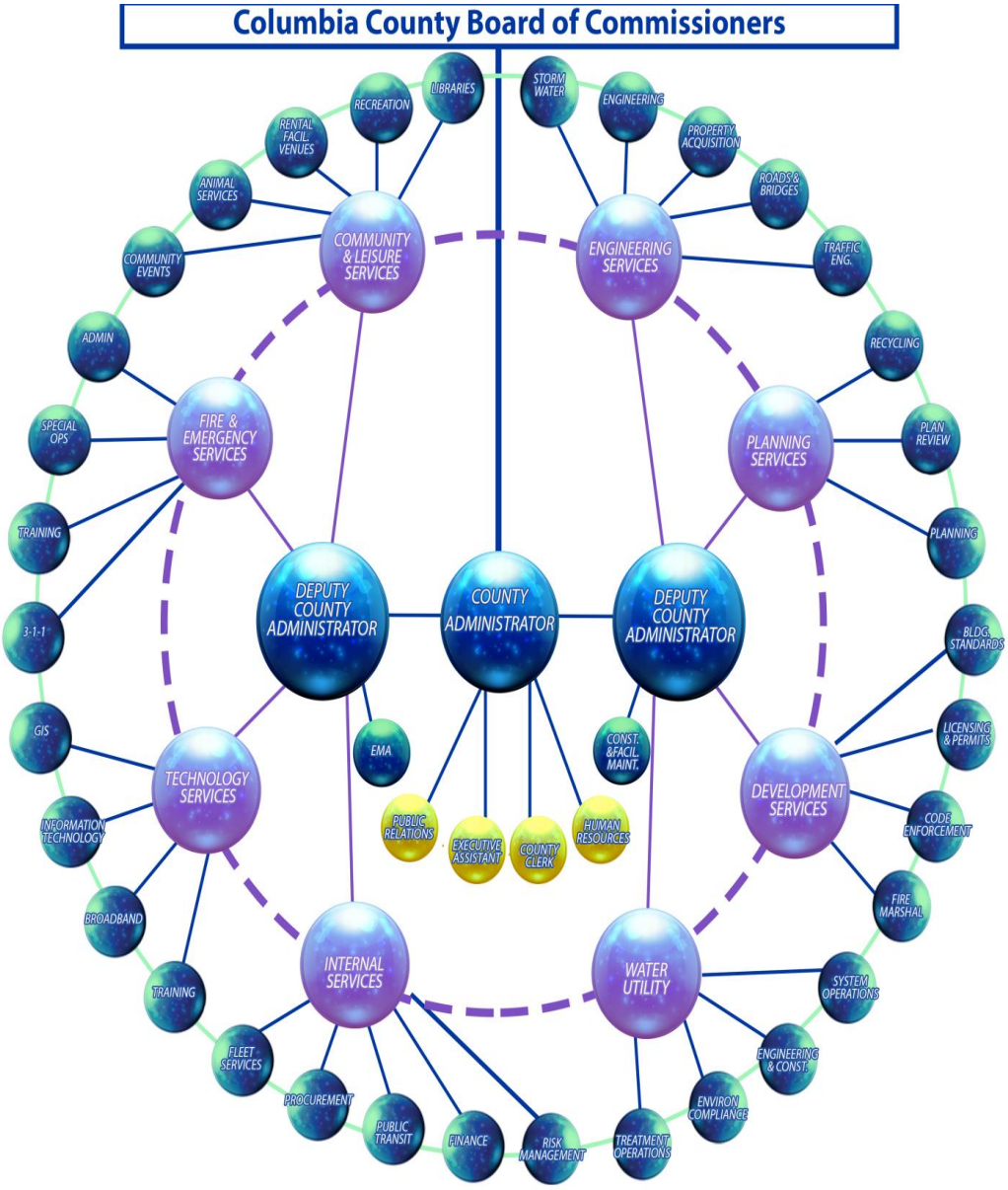
District 2	James E. Allen, III
District 3	Gary L. Richardson
District 4	William D. Morris

CONSTITUTIONAL OFFICERS

Tax Commissioner	Wayne Bridges
Clerk of Court	Cindy Mason
Magistrate Court Judge	Jason Troiano
Probate Court Judge	Alice Padgett
Sheriff	Clay Whittle
Coroner	Vernon Collins

APPOINTED OFFICIALS

County Administrator	Scott Johnson
Deputy County Administrator	Glenn Kennedy
Deputy County Administrator	Matt Schlachter
Director of Community and Leisure Services	John Luton
Director of Development Services	Paul Scarbary
Director of Technology Services	Michael Blanchard
Director of Engineering Services	Steve Cassell
Director of Internal Services	Leanne C. Reece
Director of Water Utility Services	William C. Clayton
Director of Fire Services	Jeremy Wallen
Director of Planning Services	Andrew Strickland
County Clerk	Patrice Crawley
County Attorney	Chris Driver


Columbia County Board of Commissioners
COUNTY ADMINISTRATOR
DEPUTY COUNTY ADMINISTRATOR
DEPUTY COUNTY ADMINISTRATOR
COMMUNITY & LEISURE SERVICES
ENGINEERING SERVICES
FIRE & EMERGENCY SERVICES
PLANNING SERVICES
TECHNOLOGY SERVICES
INTERNAL SERVICES
WATER UTILITY
DEVELOPMENT SERVICES
LIBRARIES
RECREATION
RENTAL FACIL. VENUES
ANIMAL SERVICES
COMMUNITY EVENTS
ADMIN
SPECIAL OPS
TRAINING
3-1-1
GIS
INFORMATION TECHNOLOGY
BROADBAND
TRAINING
FLEET SERVICES
PROCUREMENT
PUBLIC TRANSIT
FINANCE
RISK MANAGEMENT
TREATMENT OPERATIONS
ENVIRON. COMPLIANCE
ENGINEERING & CONST.
SYSTEM OPERATIONS
FIRE MARSHAL
CODE ENFORCEMENT
LICENSING & PERMITS
BLDG. STANDARDS
PLANNING
PLAN REVIEW
RECYCLING
TRAFFIC ENG.
ROADS & BRIDGES
PROPERTY ACQUISITION
ENGINEERING
STORM WATER
EMA
CONST. &FACIL. MAINT.
PUBLIC RELATIONS
EXECUTIVE ASSISTANT
COUNTY CLERK
HUMAN RESOURCES

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Columbia County

Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2017

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

Cherry Bekaert LLP
CPAs & Advisors

Report of Independent Auditor

Columbia County Board of Commissioners
Columbia County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Columbia County, Georgia (the "County"), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, and the Fire Services Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and the other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing

standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual fund financial statements, the schedule of expenditures of special purpose local option sales tax proceeds, as required by the Official Code of Georgia 48-8-21, the statistical section, the State of Georgia Grant Certification forms, and the Certification of 9-1-1 expenditures, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements, and the schedule of expenditures of special purpose local option sales tax are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections, the State of Georgia Grant Certification forms, and the Certification of 9-1-1 expenditures have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the combined 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2018 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 the County's internal control over financial reporting and compliance.



Augusta, Georgia
December 20, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion & Analysis

The Management's Discussion and Analysis of the Comprehensive Annual Financial Report (CAFR) of Columbia County, Georgia (the Government) provides an overall narrative and analysis of the Government's financial statements for the fiscal year ended June 30, 2018. This discussion and analysis is designed to look at the Government's financial performance as a whole. Readers should also review the additional information provided in the transmittal letter, which can be found preceding this narrative, and the complete financial statements, with notes, which follow this narrative, to enhance their understanding of the Government's financial performance.

Financial Highlights

Key financial highlights of the Primary Government for the year ended June 30, 2018, are as follows:

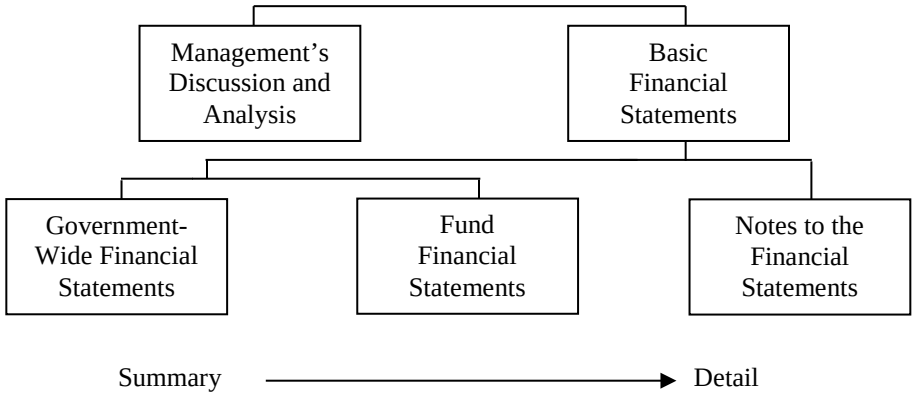
- The Government's combined net position totaled $645.8 million.
- The Government's total net position increased by $27.6 million, primarily due to the continued diligence of County departments in controlling their expenditures.
- As of the close of the current fiscal year, the Government's governmental funds reported combined ending fund balances of $176.7 million, an increase of approximately $3.5 million from the prior year, primarily due to increases from property tax and sales tax revenues. Approximately 21.9% of this total amount, or $38.7 million, is available for spending at the government's discretion (*unassigned fund balance).*
- At the end of the current fiscal year, unassigned fund balance for the General Fund was $38.8 million, or 58.9% of total General Fund expenditures for the fiscal year and 81.1% of total General Fund fund balance.
- Combined revenue totaled $188.5 million of which governmental activities totaled $139.5 million and business-type activities totaled $49.0 million.
- Overall expenses totaled $160.9 million of which governmental activities totaled $119.3 million and business-type activities totaled $41.6 million.
- Expenses of governmental activities exceeded program revenue, resulting in the use of $93.9 million in general revenues (mostly taxes).
- Total outstanding long-term debt, excluding compensated absences, the OPEB obligation and the liability for landfill closure/postclosure care costs, decreased by approximately $14.0 million primarily due to the reduction in outstanding principal on existing debt.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Government's basic financial statements. The basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the Government through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the Government.

Required Components of Annual Financial Report

Figure 1



Basic Financial Statements

The first two statements in the basic financial statements are the **Government-Wide Financial Statements**. They provide both short and long-term information about the Government's financial status.

The next statements are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the Government. These statements provide more detail than the government-wide statements. There are four parts to the Fund Financial Statements: 1) the governmental funds statements; 2) the budgetary comparison statements; 3) the proprietary fund statements; and 4) the fiduciary fund statements.

The next section of the basic financial statements is the **Notes to the Financial Statements**. The notes explain in detail some of the data contained in those statements. After the notes, **supplemental information** is provided to show details about the Government's non-major funds and internal service funds, all of which are added together in one column on the appropriate basic financial statements.

Government-wide Financial Statements

The government-wide financial statements provide a broad view of the Government's operations in a manner similar to a private-sector business. The statements provide both short-term and long-term information about the Government's financial position, which assists in assessing the economic condition at the end of the fiscal year. These statements are prepared using the flow of economic resources measurement focus and the accrual basis of accounting. This means the statements take into account all revenues and expenses connected with the fiscal year even if cash involved has not been received or paid. The government-wide financial statements

include the following two statements:

The **Statement of Net Position** presents information on all of the Government's assets/deferred outflows and liabilities/deferred inflows, 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 Government is improving or deteriorating.

The **Statement of Activities** presents information showing how the Government'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 not result in cash flows until future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave). This statement also presents a comparison between direct expense and program revenues for each function of the Government.

The government-wide statements are divided into three categories: 1) governmental activities, 2) business-type activities and 3) component units. The governmental activities include most of the Government's basic services such as general administration, judicial services, public safety, public works, health and welfare, culture and recreation, and housing and development. Property taxes, local option sales taxes and state and federal grant funds finance most of these activities. The business-type activities are those services that the Government charges a fee to customers in order to provide. These include solid waste management, water and sewer, storm water, rental facilities, and broadband communications. The final category is component units. The Development Authority of Columbia County serves to promote, pursue and implement economic development in the county. The Columbia County Board of Health is a public health department. The Columbia County Convention & Visitors Bureau (CCCVB) provides convention and tourist promotion services within the county. The Greater Clarks Hill Regional Library (GCHRL) is a regional library system servicing Columbia County, GA, Warren County, GA, Burke County, GA, and Lincoln County, GA. Although legally separate from the Government, the Government appoints a voting majority of the boards for the Development Authority, the Board of Health, the CCCVB, and the GCHRL.

Matters related to the component units are not included in this discussion and analysis. No separately issued financial statements are available for the DACC, the CCCVB, or the GCHRL. Complete financial statements of the Columbia County Board of Health may be obtained at the County's administrative office. The address is as follows:

Columbia County, Georgia
630 Ronald Reagan Drive
Evans, Georgia 30809

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. The Government, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The fund financial statements focus on individual parts of the Government, reporting the Government's operations in more detail than the government-wide statements. All of the funds of the Government can be divided into three categories: governmental funds, proprietary funds and fiduciary funds. These fund categories use different accounting approaches and should be interpreted differently.

Governmental Funds

Most of the basic services provided by the Government are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide statements, these funds focus on how assets can readily be converted into cash and the amount of funds left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting*, which focuses on current financial resources. Such information may be useful in evaluating the government's short-term financing requirements. These statements provide a detailed short-term view of the Government's finances that assists in determining whether there will be adequate financial resources available to meet the Government's current needs. The relationship between governmental activities in the government-wide financial statements and the governmental funds financial statements is described in a reconciliation that is a part of the fund financial statements.

The Government has four governmental fund types: the General Fund, Special Revenue Funds, Debt Service Funds and the Capital Projects Funds. Four individual funds are being considered major funds – the General Fund, the Fire Services Fund, the 2017 General Obligation Bond Fund and the 2017-2022 Special Purpose Local Option Sales Tax Fund.

Proprietary Funds

The Government has two types of proprietary funds used to account for activities that operate similar to commercial enterprises found in the private sector. Funds that charge fees for services provided to outside customers including other local governments are known as Enterprise Funds. These funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Funds that charge fees for services provided to departments within the reporting government are known as Internal Service Funds. Proprietary funds use the accrual basis of accounting, thus the only reconciling items needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements relate to the elimination of internal service fund activity and interfund indirect cost allocations.

The Government has five enterprise funds: Water and Sewer Fund, Storm Water Utility Fund, Solid Waste Management Fund, Rental Facilities Fund, and Communications Utility Fund. The Government has five internal service funds: Employee Medical Fund, Risk Management Fund, Customer Service Information Center Fund, Utility Damage Prevention Fund and Fleet Replacement Fund. The Water and Sewer Fund, Storm Water Utility Fund, and Solid Waste Management Fund are the only funds being considered major funds for presentation purposes.

Fiduciary Funds

The Fiduciary Funds are used to account for assets held by the Government as an agent for individuals, private organizations, other governments and other Columbia County departments. The Government is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and only by those to whom the assets belong. These funds are not reflected in the government-wide financial statements because the resources are not available to support the Government's operations or programs.

Government-wide Financial Analysis

Net Position

Net position may serve over time as one useful indicator of a government's financial condition. The assets and deferred outflows of the Government exceeded liabilities and deferred inflows by $645.8 million as of June 30, 2018.

The largest portion of the Government's net position, $513.7 million or 79.5%, reflects its investment in capital assets such as land, buildings, equipment and infrastructure (road, bridges, sidewalks, water lines and sewer lines) less any related debt used to acquire those assets that is still outstanding. The Government uses these capital assets to provide services to its citizens; therefore, these assets are not available for future spending. Although the Government'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, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Government's net position, $47.2 million or 7.3%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, $84.9 million or 13.2%, may be used to meet the Government's ongoing obligations to citizens and creditors.

Several particular aspects of the Government's financial operations positively influenced the total *unrestricted governmental net position*:

- Continued diligence in the collection of property taxes by maintaining a collection percentage of 99% for real and personal property.
- Continued low cost of debt due to the Government's high bond rating.
- Continued maintenance of a 100 day minimum fund balance policy in the General Fund.

The Government's Net Position
June 30
Figure 2

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Current and other assets	$ 169,633,124	$ 166,616,179	$ 77,230,056	$ 71,417,408	$ 246,863,180	$ 238,033,587
Capital assets	278,963,118	269,323,799	331,022,164	331,055,999	609,985,282	600,379,798
Total assets	448,596,242	435,939,978	408,252,220	402,473,407	856,848,462	838,413,385
Deferred outflows of resources	10,700	21,401	2,447,991	2,884,538	2,458,691	2,905,939
Long-term liabilities outstanding	116,699,017	127,238,329	79,800,414	83,148,725	196,499,431	210,387,054
Other liabilities	12,111,390	9,767,273	3,278,597	2,294,322	15,389,987	12,061,595
Total liabilities	128,810,407	137,005,602	83,079,011	85,443,047	211,889,418	222,448,649
Deferred inflows of resources	1,269,717	485,874	352,603	222,128	1,622,320	708,002
Net position:						
Net investment in capital assets	250,250,514	237,032,052	263,428,107	260,360,538	513,678,621	497,392,590
Restricted	44,526,019	43,080,606	2,675,820	6,000,870	47,201,839	49,081,476
Unrestricted	23,750,285	18,357,245	61,164,670	53,331,362	84,914,955	71,688,607
Total net position	$ 318,526,818	$ 298,469,903	$ 327,268,597	$ 319,692,770	$ 645,795,415	$ 618,162,673

Changes in Net Position

Governmental Activities. Governmental activities increased the Government's net position by $20.0 million, thereby accounting for 72.6% of the total growth in the net position of the Government. Key elements of this change are as follows:

> **Governmental Revenues.** Taxes continue as the main source of revenue for governmental activities of the Primary Government amounting to 80.6% of total governmental revenues for the year ended June 30, 2018. Property tax revenues for fiscal year 2018 increased by $7.7 million due to growth in the tax digest and an increase in the millage rate associated with debt service of the 2017 GO Bond. Sales and other tax revenues increased by $5.7 million due to general growth within the county.
>
> **Governmental Functional Expenses:** As reflected in the summary of Changes in Net Position, the Government expended 45.8% of the governmental appropriations for judicial and public safety expenditures, which is comparable to the 46.3% expended in the prior year. Thus, the Government continues to commit substantial financial resources for the safety of its citizens.

Business-type activities: Business-type activities increased the Government's net position by approximately $7.6 million, accounting for 27.4% of the total growth in the Government's net position. Key elements of this increase are as follows:

- The Water and Sewerage Fund reported an increase in net position of $6.1 million due to continued operating efficiency of the Fund. Also, capital assets with a net book value of $3.3 million were contributed from developers. As the system continues to expand, management is able to control operating costs in connection with establishing rates sufficient to ensure an increase in net position. 1,943 customers were added to the system during the fiscal year, representing a 2.38% increase in customers.

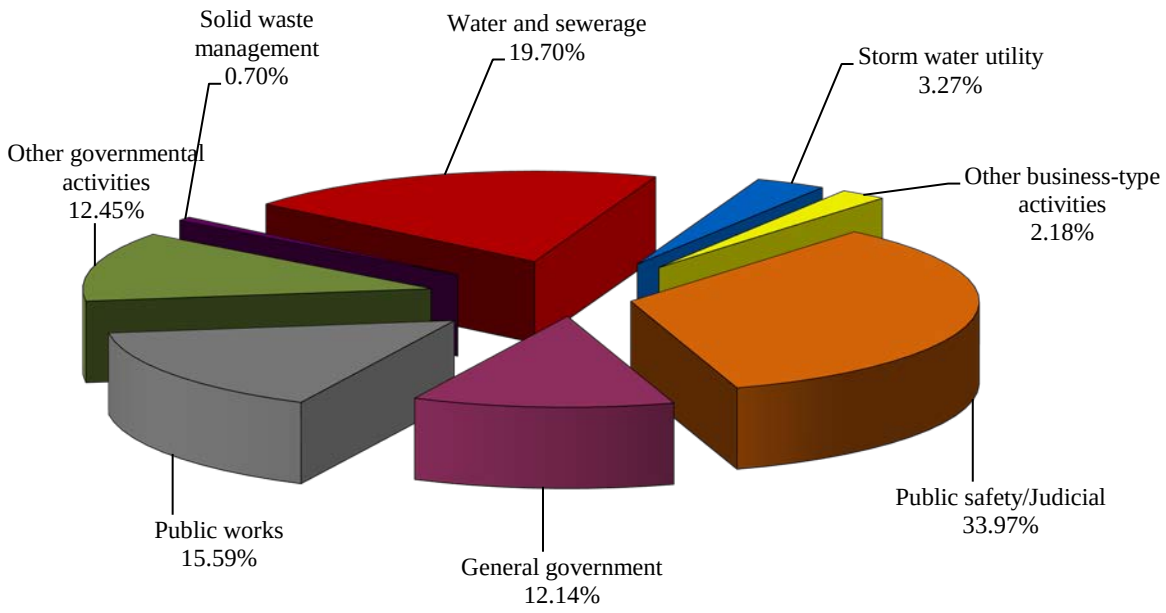
- The Solid Waste Management Fund reported a decrease in net position of $574,477. The landfill has two cells, both of which are currently closed and no longer accepting waste. Due to revised estimates and closure of the landfill, the liability for closure and post-closure care costs of the D cell increased by $134,470. Net position will continue to decrease as the closed landfill continues its post-closure monitoring.

- The Storm Water Utility Fund reported an increase in net position of $2.1 million primarily due to capital contributions of $1.6 million.

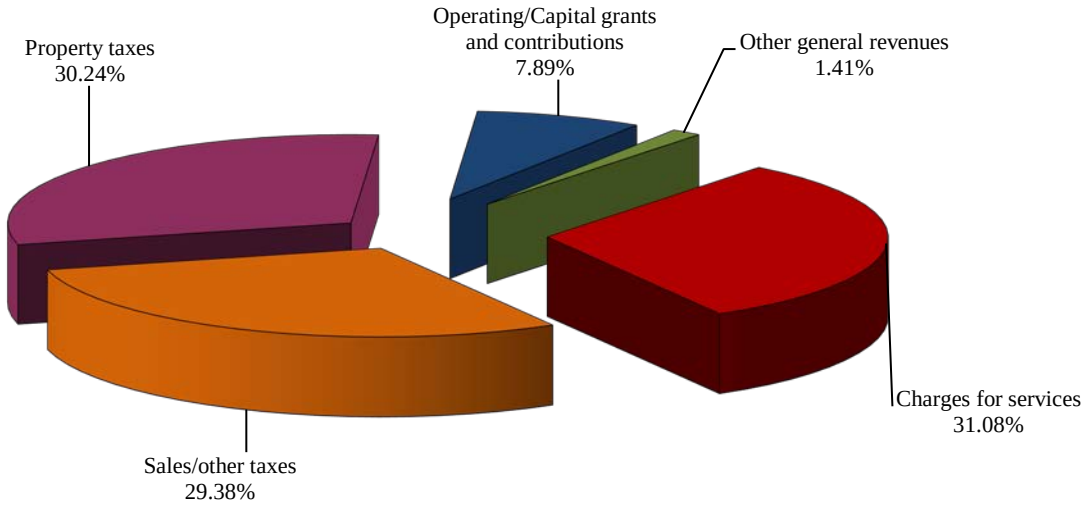
The Government's Changes in Net Position
For the Fiscal Year Ended June 30
Figure 3

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program revenues:						
Charges for services	$ 15,730,045	$ 14,475,486	$ 42,859,918	$ 42,917,426	$ 58,589,963	$ 57,392,912
Operating grants and contributions	1,742,091	1,742,368	308,507	336	2,050,598	1,742,704
Capital grants and contributions	7,900,602	14,734,666	4,912,074	9,423,779	12,812,676	24,158,445
General revenues:						
Property taxes	56,994,517	49,241,893	-	-	56,994,517	49,241,893
Sales/other taxes	55,376,442	49,648,353	-	-	55,376,442	49,648,353
Revenues from use of money	410,914	369,572	161,005	244,078	571,919	613,650
Gain on sale of assets	31,845	236,784	512	34,243	32,357	271,027
Miscellaneous	1,290,588	1,047,307	765,567	890,690	2,056,155	1,937,997
Total revenues	139,477,044	131,496,429	49,007,583	53,510,552	188,484,627	185,006,981
Expenses:						
General government	19,527,218	20,143,478	-	-	19,527,218	20,143,478
Judicial system	7,863,092	7,672,098	-	-	7,863,092	7,672,098
Public safety	46,777,469	46,115,229	-	-	46,777,469	46,115,229
Public works	25,084,280	24,859,630	-	-	25,084,280	24,859,630
Health and welfare	1,740,327	1,704,218	-	-	1,740,327	1,704,218
Culture and recreation	8,151,722	7,808,566	-	-	8,151,722	7,808,566
Housing and development	6,847,532	4,687,428	-	-	6,847,532	4,687,428
Interest on long-term debt	3,285,591	3,286,174	-	-	3,285,591	3,286,174
Water and sewerage	-	-	31,682,676	28,671,102	31,682,676	28,671,102
Storm water utility	-	-	5,261,893	5,080,834	5,261,893	5,080,834
Solid waste management	-	-	1,117,994	1,097,376	1,117,994	1,097,376
Rental facilities	-	-	855,123	909,198	855,123	909,198
Communications utility	-	-	2,656,968	2,271,075	2,656,968	2,271,075
Total expenses	119,277,231	116,276,821	41,574,654	38,029,585	160,851,885	154,306,406
Increase in net position before transfers	20,199,813	15,219,608	7,432,929	15,480,967	27,632,742	30,700,575
Transfers	(142,898)	(164,450)	142,898	164,450	-	-
Increase in net position	20,056,915	15,055,158	7,575,827	15,645,417	27,632,742	30,700,575
Net position, beginning	298,469,903	285,061,500	319,692,770	304,340,484	618,162,673	589,401,984
Change in accounting principle	-	(1,646,755)	-	(293,131)	-	(1,939,886)
Net position, ending	$ 318,526,818	$ 298,469,903	$ 327,268,597	$ 319,692,770	$ 645,795,415	$ 618,162,673

Government-Wide Expenses



Government-Wide Revenues



Financial Analysis of the Government's Individual Funds

The Government uses fund accounting to demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Government's governmental funds is to provide information on near-term inflows, outflows and balances of usable resources. Such information is useful in assessing the Government's financial requirements. In particular, the assigned/unassigned fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The combined fund balance of all the governmental funds is $176.7 million, of which $7.2 million, or 4.1%, is assigned and $38.7 million, or 21.9%, is unassigned.

General Fund

The General Fund is the primary operating fund of the Government. At the end of the current fiscal year, total fund balance of the General Fund was $47.9 million, of which $38.8 million, or 81.1%, was unassigned. A portion of fund balance in the General Fund in the amount of $4.0 million, or 8.4%, is assigned to specific purposes, such as risk management, interfund transfers, and economic development incentives. As a measure of the General Fund's liquidity, comparing both unassigned and assigned fund balance to total fund expenditures may be useful. As of June 30, 2018, the total of unassigned and assigned fund balance represents 65.0% of total General Fund expenditures.

The total fund balance of the General Fund increased by $5.2 million (12.1%) during the current fiscal year. Key factors contributing to this change are as follows:

- Total revenue increased from prior year revenue by $1.9 million, or 2.7%, primarily due to an increase in property tax and sales tax revenues resulting from growth in the County.
- Total expenditures increased in fiscal year 2018 by $1.3 million, or 2.1%, primarily due to personnel changes, such as promotions, reclassifications, merit increases, and benefit changes.
- Transfers out decreased by $3.2 million.

General Fund Budgetary Highlights

During the year ended June 30, 2018, the Government's financial picture remains impressive. The fiscal year 2018 budget was balanced with no millage rate increase and no reduction in services provided to the citizens.

During the year, the Government revised the budget on several occasions. Generally, budget amendments fall into one of five categories: 1) amendments to appropriate fund balance for encumbrances from the prior year; 2) amendments made to adjust the estimates that are used to prepare the original budget resolution once exact information is available; 3) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; 4) increases in appropriations that become necessary to maintain services; and 5) amendments to transfer appropriations between departments. The fifth category has no effect on the final budget and, therefore, is not addressed in this narrative. For example, included in the original budget for the general government function was a contingency in the amount of $1,233,614. During the year, the Government transferred these funds to other functions as needed, but this had no impact on the total budget.

Amendments to the General Fund budget increased revenues, expenditures and other financing sources/(uses) by $676,002. Amendments consisted of the following:

- An increase in other financing uses of $601,878, offset with the use of reserves, due to transfers to other funds.
- An increase in culture/recreation expenditures of $404,412, offset with an increase in property tax revenues, due to expenditures associated with the regional library.
- Amendments to functional expenditures were due to the allocation of general overhead or contingency as mentioned above and had an immaterial impact on the total budget.

The actual operating revenues for the General Fund were $3.4 million greater than the final budgeted amount primarily due to an increase in property tax and sales tax revenues. The individual sources within the revenues fluctuated both positively and negatively. Except for these areas, no individual source materially varied from the final budget.

As a result of superior budget management by all departments of the Government, actual operating expenditures were less than the final budgeted amount by $1.7 million. For the year, actual revenues and other financing sources exceeded actual expenditures and other financing uses by $5.2 million.

Special Revenue Funds

The Government uses Special Revenue Funds to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes, other than for major capital projects. The Fire Services Fund, a major fund included in the fund financial statements, is used to account for taxes collected in special service districts within the unincorporated area for the purpose of providing fire services. The fund balance as of June 30, 2018, is $1.3 million, an increase of $304,225 from the previous year.

Capital Projects Funds

The Government uses Capital Projects Funds to account for the acquisition and construction of major capital facilities that are not financed by Proprietary Funds. One major fund included in the fund financial statements is the 2017 GO Bond Fund. The proceeds of the 2017 General Obligation (GO) bond issue are accounted for in this capital projects fund until improvement projects are completed. The fund balance as of June 30, 2018, for the 2017 GO Bond Fund totals $70.4 million, all of which is held for specific construction and improvement projects and capital acquisitions. The increase in fund balance is due to an interfund transfer to help fund certain projects.

Another major fund included in the fund financial statements is the 2017-2022 SPLOST Fund. The proceeds of the 2017-2022 Special Purpose Local Option Sales Tax (SPLOST) are accounted for in this capital projects fund until improvement projects are completed. The fund balance as of June 30, 2018, for the 2017-2022 SPLOST Fund totals $17.9 million, all of which is held for specific construction and improvement projects and capital acquisitions. The increase in fund balance is due to interfund transfers and the timing of the collection of revenues as compared to project expenditures. During fiscal year 2018, sales tax revenues restricted for capital purposes increased by 4.3% from the previous year.

Enterprise Funds

The activities of the Government that render services to the general public on a user charge basis, or that require periodic determination of revenues for public policy, are accounted for as Enterprise Funds. The Government's enterprise funds provide the same type of information found in the government-wide

statements but in more detail. Unrestricted net position of major enterprise funds at the end of the year were: Water and Sewerage Fund, $50.0 million; Solid Waste Management Fund, $(2.8) million; Storm Water Utility Fund, $5.1 million. The total growth (reduction) in net position for previously mentioned funds was $6.1 million, $(574,477), and $2.1 million, respectively. Factors concerning the finances of these funds have already been addressed in the discussion of the Government's business-type activities.

Capital Assets and Debt Administration

Capital Assets

The Government's investment in capital assets for its governmental and business-type activities as of June 30, 2018, amounts to $610.0 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, equipment, infrastructure and construction in progress. Infrastructure assets are items that are normally immovable and of value only to the Government, such as roads, bridges, streets and sidewalks, drainage systems and other similar items.

Major capital asset transactions during the year include:

- Completion of $5.9 million of infrastructure projects for governmental activities.
- Completion of $4.1 million of building projects for governmental activities.
- Net increase in construction in progress for governmental activities of $13.1 million.
- Net increase in construction in progress for business-type activities of $5.2 million.

Additional information on the Government's capital assets can be found in Note 6 of the notes to the financial statements of this report.

The Government's Capital Assets
(net of depreciation)
June 30
Figure 4

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Land	$ 50,286,392	$ 48,110,923	$ 2,324,855	$ 1,816,841	$ 52,611,247	$ 49,927,764
Buildings	65,570,982	65,867,934	9,329,454	9,865,938	74,900,436	75,733,872
Improvements other than buildings	26,528,249	27,451,003	341,503	384,611	26,869,752	27,835,614
Utility plant and distribution systems	-	-	191,830,345	196,930,631	191,830,345	196,930,631
Donated subdivisions	-	-	94,222,662	93,993,515	94,222,662	93,993,515
Storm water systems	-	-	7,792,951	7,820,935	7,792,951	7,820,935
Infrastructure	80,250,226	85,293,906	11,435,088	12,219,654	91,685,314	97,513,560
Vehicles, machinery and equipment	14,260,175	13,606,701	7,351,613	6,850,531	21,611,788	20,457,232
Construction in progress	42,067,094	28,993,332	6,393,693	1,173,343	48,460,787	30,166,675
Total	$ 278,963,118	$ 269,323,799	$ 331,022,164	$ 331,055,999	$ 609,985,282	$ 600,379,798

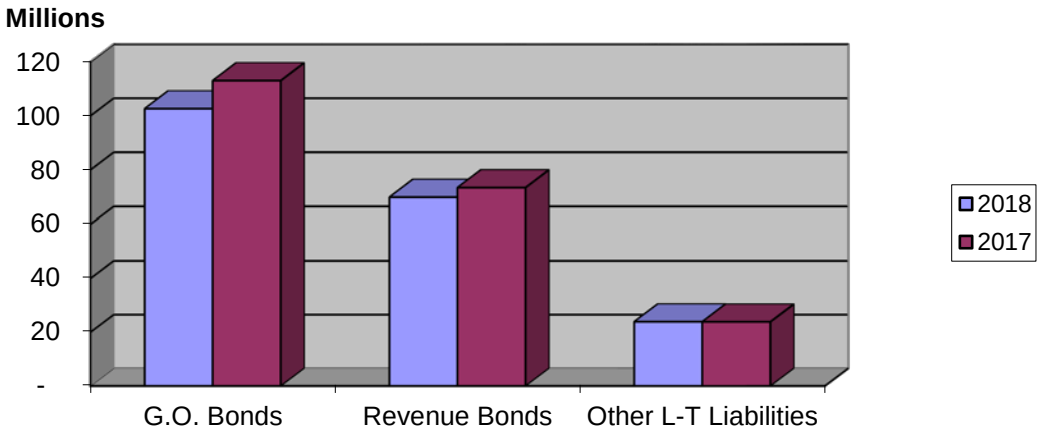
Long-Term Liabilities

As of June 30, 2018, the Government had a total of $196.5 million in outstanding long-term liabilities. Of this amount, $102.7 million consists of general obligation debt backed by the full faith and credit of the Government, $69.9 million consists of revenue bonds backed by the revenues of the water and sewer system, $7.6 million consists of the liability for landfill closure, and $16.3 million in other liabilities. During the year, the Government retired $9.56 million of outstanding general obligation bonds and $3.26 million of outstanding revenue bonds.

The Government's Long-Term Liabilities
June 30

Figure 5

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
General obligation bonds	$ 102,653,497	$ 113,055,929	$ -	$ -	$ 102,653,497	$ 113,055,929
Revenue bonds	-	-	69,923,215	73,444,190	69,923,215	73,444,190
Other liabilities	14,045,520	14,182,400	9,877,199	9,704,535	23,922,719	23,886,935
Total long-term liabilities	$ 116,699,017	$ 127,238,329	$ 79,800,414	$ 83,148,725	$ 196,499,431	$ 210,387,054



Columbia County continues to maintain strong bond ratings with the major credit rating services. In December 2016, the Government prepared comprehensive presentations for Fitch IBCA, Standard & Poor's, and Moody's Investors Service rating agencies in an effort to upgrade the current uninsured bond ratings applied to the Government in anticipation of issuing approximately $60 million in general obligation property tax bonds. The Government received the following ratings for its general obligation debt:

Rating Agency:	Previous GO Rating:	Revised GO Rating:
Fitch	AAA	AAA
Moody's Investor Services	Aa1	Aaa (upgrade)
Standard and Poor's	AA+	AA+

The Government currently has the following ratings for the water and sewerage debt:

Rating Agency:	W/S Rating:
Fitch	AAA
Moody's Investor Services	Aa1 (upgrade May 2018)
Standard and Poor's	AA+

These high ratings are a primary factor in keeping interest costs low on the Government's outstanding debt. The County will continue to follow prudent fiscal policies and practices in order to maintain its strong credit rating.

The State of Georgia limits the amount of general obligation debt that a unit of government can issue to 10% of the net assessed value of taxable property located within that government's boundaries. The legal debt limit for the Government is $529.2 million and the legal debt margin is $429.7 million.

Additional information regarding the Government's long-term debt can be found in Note 7 of the notes to the financial statements of this report.

Economic Factors

The Columbia County Board of Commissioners (BOC) have continued to aggressively address the current and future needs of the Government by focusing on sound financial management, financial policies, the use of current resources for capital expenditures and the development of capital improvement plans. With a growing, diverse population, the challenge is to continue to improve the quality of life by concentrating on the demands placed on the public infrastructure such as transportation, water supply, wastewater treatment, the demands of revitalization of many business areas and the demands of greenspace conservation. The Government is able to maintain low property tax rates and low debt levels, and has increased the reserves so that we can remain a leader and provide the best place to live, work and play.

Budget Highlights for the Fiscal Year Ending June 30, 2019

Every year, the Government's overall goal is to provide essential services to our citizens as cost effectively and professionally as possible. The BOC works diligently to plan for the future while ensuring that current programs and processes are working as smoothly as possible. We continually seek to improve and are pleased that through our fiscal responsibility we are able to make some dreams come into reality. Here are a few of our top goals:

1. Balance budget with a proposed decrease in the millage rate for Columbia County.
2. Continue construction on the Performing Arts Center and begin construction on the new Grovetown Library.
3. Begin construction on parks (Patriots Park, Lakeside Park, Gateway Park, and The Plaza Park) and greenspace projects.
4. Begin construction on Flowing Wells Road, a major roadway project funded by the TSPLOST; and continue acquiring right-of-way for the Lewiston Road widening project.
5. Strive to complete all capital improvement projects funded by SPLOST and bonds on time and under budget.
6. Continue to focus on providing infrastructure needs, to support a growing population, prior to development.
7. Promote projects/programs that increase sales tax so the County can become less dependent on property taxes.
8. Continued growth in partnerships with Third Party Vendors and other counties for Broadband Utility.
9. Cost-savings initiatives such as the Management Review Team to reduce costs.

Below are additional budget highlights:

- Total General Fund expenditures, excluding the use of fund balance, increased by 2.45% from the FY 2017/2018 adopted budget, including a contingency of $1,472,608, or 2.17% of proposed expenditures.
- The increase in General Fund expenditures consists of an increase in existing personnel costs of 2.40%, a decrease in new personnel requests of 66.27%, an increase in operating expenditures of 5.33%, a decrease in capital requests of 23.43%, and an increase in contingency of 19.37%.
- New personnel requests within the General Fund include additional hazardous duty pay of 2.5%-5.0% for certified Sheriff's Office personnel in the amount of $496,168, and salary adjustments for Tax Assessor personnel based on benchmark studies in the amount of $30,000.
- Landscape maintenance was transferred from the General Fund to the Insurance Premium Tax Fund.
- One additional mowing crew with associated equipment was included in the Insurance Premium Tax Fund.
- Salary adjustments for hazardous duty pay of 2.5%-5% was included in the Fire Services Fund in the amount of $145,382.
- Funds provided from the lodging tax fund in the amount of $50,000 to promote tourism within the municipalities.
- Growth in the real and personal property tax digest is projected to be 3%. Therefore, the budget was prepared and balanced using a 3% increase in general property tax revenues. Any additional growth in the property tax revenues will be added to the contingency fund.
- The County has experienced an annualized increase in local option sales tax (LOST) revenues of 4.45% as of September 2018. In order to apply a conservative budgeting approach, the budget was prepared and balanced using a 1.5% increase in LOST revenues.

Requests for Information

This report is designed to provide an overview of the Government's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Finance Director, Columbia County, Georgia, 630 Ronald Reagan Drive, Evans, Georgia 30809.

BASIC FINANCIAL STATEMENTS

GOVERNMENT – WIDE FINANCIAL STATEMENTS

Columbia County, Georgia
Statement of Net Position
June 30, 2018

	Primary Government			Component Units			
	Governmental Activities	Business-type Activities	Total	Development Authority	Board of Health	Convention and Visitors Bureau	Greater Clarks Hill Regional Library
ASSETS							
Cash and cash equivalents	$ 9,956,415	$ 13,300,679	$ 23,257,094	$ 851,063	$ 2,057,219	$ 380,423	$ 720,823
Investments	33,642,814	46,244,829	79,887,643	-	-	-	-
Taxes receivable	216,096	-	216,096	-	-	-	-
Accounts receivable	2,039,266	6,369,176	8,408,442	60,731	193,501	-	1,865
Intergovernmental receivable	5,196,774	-	5,196,774	1,500,000	-	-	29,661
Internal balances	(7,878,040)	7,878,040	-	-	-	-	-
Due from component units	495,037	-	495,037	-	-	-	-
Inventories	1,972,907	733,103	2,706,010	-	-	-	-
Prepaid items	1,769,785	28,409	1,798,194	-	-	-	784
Restricted cash	44,557,337	2,675,820	47,233,157	-	-	-	-
Restricted investments	77,664,733	-	77,664,733	-	-	-	-
Land and construction in progress	92,353,486	8,718,548	101,072,034	4,451,487	-	-	-
Other capital assets, net of acc dep	186,609,632	322,303,616	508,913,248	-	-	11,992	5,880
Total assets	448,596,242	408,252,220	856,848,462	6,863,281	2,250,720	392,415	759,013
DEFERRED OUTFLOWS OF RESOURCES							
Deferred loss on refunding	10,700	2,447,991	2,458,691	-	-	-	-
Pension contribution subsequent to measurement date	-	-	-	-	188,236	-	-
Pension liability differences between expected and actual experience	-	-	-	-	12,749	-	-
Pension liability change in assumptions	-	-	-	-	2,651	-	-
Pension liability change in proportionate share	-	-	-	-	7,106	-	-
Total deferred outflows of resources	10,700	2,447,991	2,458,691	-	210,742	-	-
LIABILITIES							
Accounts payable	5,158,463	2,299,963	7,458,426	6,144	64,699	1,324	54,723
Claims payable	2,332,640	-	2,332,640	-	-	-	-
Accrued payroll	1,145,758	210,160	1,355,918	-	-	-	29,517
Unearned revenue	3,207	150,641	153,848	-	-	-	1,400
Due to primary government	-	-	-	-	-	-	495,037
Intergovernmental payable	1,658,585	-	1,658,585	-	-	-	-
Accrued interest payable	1,803,545	155,279	1,958,824	96,889	-	-	-
Customer deposits	350	462,554	462,904	-	-	-	-
Due to component units	8,842	-	8,842	-	-	-	-
Long-term liabilities:							
Liabilities due within one year	15,441,808	4,712,682	20,154,490	-	79,581	-	63,244
Liabilities due in greater than one year	101,257,209	75,087,732	176,344,941	5,300,000	-	-	63,244
Net pension liability	-	-	-	-	1,164,344	-	-
Total liabilities	128,810,407	83,079,011	211,889,418	5,403,033	1,308,624	1,324	707,165
DEFERRED INFLOWS OF RESOURCES							
Deferred gain on refunding	21,019	118,833	139,852	-	-	-	-
OPEB expected vs actual experience	528,793	99,030	627,823	-	-	-	-
OPEB changes in assumptions	719,905	134,740	854,645	-	-	-	-
Pension liability investment earnings differences	-	-	-	-	2,899	-	-
Pension liability change in proportionate share	-	-	-	-	10,233	-	-
Total deferred inflows of resources	1,269,717	352,603	1,622,320	-	13,132		-
NET POSITION							
Net investment in capital assets	250,250,514	263,428,107	513,678,621	(848,513)	-	11,992	5,880
Restricted for:							
Debt service	4,807,706	2,675,820	7,483,526	1,500,000	-	-	-
Capital projects	29,000,215	-	29,000,215	-	-	-	-
Special Programs	10,718,098	-	10,718,098	-	-	-	-
Health and welfare	-	-	-	-	2,122,117	-	-
Unrestricted	23,750,285	61,164,670	84,914,955	808,761	(982,411)	379,099	45,968
Total net position	$ 318,526,818	$ 327,268,597	$ 645,795,415	$ 1,460,248	$ 1,139,706	$ 391,091	$ 51,848

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

Columbia County, Georgia
Statement of Activities
For the Fiscal Year Ended June 30, 2018

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	$ 19,527,218	$ 2,261,130	$ 308,191	$ 607,528
Judicial	7,863,092	2,738,272	568,387	-
Public safety	46,777,469	4,582,597	130,986	68,001
Public works	25,084,280	1,944,359	190,950	7,134,193
Health and welfare	1,740,327	97,429	262,446	-
Culture and recreation	8,151,722	1,048,539	109,106	90,880
Housing and development	6,847,532	3,057,719	172,025	-
Debt Service	3,285,591	-	-	-
Total governmental activities	119,277,231	15,730,045	1,742,091	7,900,602
Business-type activities:				
Water and Sewerage	31,682,676	35,320,188	120	3,254,184
Storm Water Utility	5,261,893	5,475,348	308,387	1,657,890
Solid Waste Management	1,117,994	-	-	-
Rental Facilities	855,123	562,631	-	-
Communications Utility	2,656,968	1,501,751	-	-
Total business-type activities	41,574,654	42,859,918	308,507	4,912,074
Total primary government	$ 160,851,885	$ 58,589,963	$ 2,050,598	$ 12,812,676
Component units:				
Development Authority	$ 1,678,862	$ 13,440	$ 442,025	$ 1,500,000
Board of Health	1,533,719	837,074	1,108,707	-
Convention and Visitors Bureau	332,937	-	413,063	-
Greater Clarks Hill Regional Library	2,567,659	32,210	2,563,862	-
Total component units	$ 6,113,177	$ 882,724	$ 4,527,657	$ 1,500,000
General revenues:				
Taxes, general property				
Taxes, sales				
Taxes, business				
Taxes, lodging and alcohol				
Revenues from use of money and property				
Gain on sale of capital assets				
Miscellaneous				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position - beginning				
Net position - ending				

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

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Units			
Governmental Activities	Business-type Activities	Total	Development Authority	Board of Health	Convention and Visitors Bureau	Greater Clarks Hill Regional Library
$ (16,350,369)	$ -	$ (16,350,369)	$ -	$ -	$ -	$ -
(4,556,433)	-	(4,556,433)	-	-	-	-
(41,995,885)	-	(41,995,885)	-	-	-	-
(15,814,778)	-	(15,814,778)	-	-	-	-
(1,380,452)	-	(1,380,452)	-	-	-	-
(6,903,197)	-	(6,903,197)	-	-	-	-
(3,617,788)	-	(3,617,788)	-	-	-	-
(3,285,591)	-	(3,285,591)	-	-	-	-
(93,904,493)	-	(93,904,493)	-	-	-	-
-	6,891,816	6,891,816	-	-	-	-
-	2,179,732	2,179,732	-	-	-	-
-	(1,117,994)	(1,117,994)	-	-	-	-
-	(292,492)	(292,492)	-	-	-	-
-	(1,155,217)	(1,155,217)	-	-	-	-
-	6,505,845	6,505,845	-	-	-	-
(93,904,493)	6,505,845	(87,398,648)	-	-	-	-
			$ 276,603	$ -	$ -	$ -
			-	412,062	-	-
			-	-	80,126	-
			-	-	-	28,413
			276,603	412,062	80,126	28,413
56,994,517	-	56,994,517	-	-	-	-
45,164,499	-	45,164,499	-	-	-	-
7,674,681	-	7,674,681	-	-	-	-
2,537,262	-	2,537,262	-	-	-	-
410,914	161,005	571,919	3,697	-	464	1,891
31,845	512	32,357	-	-	-	-
1,290,588	765,567	2,056,155	2,484	-	215	8,683
(142,898)	142,898	-	-	-	-	-
113,961,408	1,069,982	115,031,390	6,181	-	679	10,574
20,056,915	7,575,827	27,632,742	282,784	412,062	80,805	38,987
298,469,903	319,692,770	618,162,673	1,177,464	727,644	310,286	12,861
$ 318,526,818	$ 327,268,597	$ 645,795,415	$ 1,460,248	$ 1,139,706	$ 391,091	$ 51,848

FUND FINANCIAL STATEMENTS

Columbia County, Georgia
Balance Sheet
Governmental Funds
June 30, 2018

	GENERAL FUND	FIRE SERVICES FUND	2017 GENERAL OBLIGATION BOND	SPECIAL LOCAL OPTION SALES TAX 2017-2022	Total Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	$ 8,666,884	$ -	$ 20,379,874	$ 7,408,486	$ 16,951,470	$ 53,406,714
Investments	33,642,814	-	50,219,385	13,006,411	14,438,937	111,307,547
Taxes receivable	141,648	49,932	-	-	24,516	216,096
Accounts receivable	1,019,918	-	378,497	-	460,048	1,858,463
Intergovernmental receivable	1,826,658	-	-	1,878,966	1,491,150	5,196,774
Due from other funds	12,922,572	1,555,507	-	-	9,826,272	24,304,351
Advances to other funds	3,000,000	-	-	-	-	3,000,000
Due from component units	495,037	-	-	-	-	495,037
Inventories	1,972,907	-	-	-	-	1,972,907
Prepaid items	87,611	23,406	689	123	1,655,474	1,767,303
Total assets	$ 63,776,049	$ 1,628,845	$ 70,978,445	$ 22,293,986	$ 44,847,867	$ 203,525,192
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES:						
Accounts payable	$ 1,668,758	$ 61,224	$ 544,295	$ 209,767	$ 2,564,744	$ 5,048,788
Claims payable	614,630	-	-	-	-	614,630
Accrued payroll	797,046	221,872	6,161	1,115	99,539	1,125,733
Unearned revenue	3,207	-	-	-	-	3,207
Due to other funds	12,728,468	-	9,052	4,064,658	2,913,136	19,715,314
Due to component unit	8,842	-	-	-	-	8,842
Due to other governments	-	-	-	158,585	-	158,585
Customer deposits	-	-	-	-	350	350
Total liabilities	15,820,951	283,096	559,508	4,434,125	5,577,769	26,675,449
DEFERRED INFLOWS OF RESOURCES:						
Unavailable revenue	96,147	40,721	-	-	24,879	161,747
Total deferred inflow of resources	96,147	40,721	-	-	24,879	161,747
FUND BALANCES (DEFICITS):						
Nonspendable:						
Long-term interfund receivable	3,000,000	-	-	-	-	3,000,000
Inventories	1,972,907	-	-	-	-	1,972,907
Prepaid items	87,611	23,406	689	123	1,655,474	1,767,303
Restricted for:						
Special programs	-	-	-	-	10,552,371	10,552,371
Capital projects	-	-	70,418,248	17,859,738	18,905,757	107,183,743
Debt service	-	-	-	-	3,143,586	3,143,586
Committed to:						
Special programs	-		-	-	1,816,669	1,816,669
Fire services	-	1,281,622	-	-	-	1,281,622
Assigned to:						
Risk management	1,000,000	-	-	-	-	1,000,000
Interfund transfers	1,500,000	-	-	-	-	1,500,000
Economic development incentives	1,500,000	-	-	-	-	1,500,000
Capital projects	-	-	-	-	3,247,067	3,247,067
Unassigned	38,798,433	-	-	-	(75,705)	38,722,728
Total fund balances (deficits)	47,858,951	1,305,028	70,418,937	17,859,861	39,245,219	176,687,996
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 63,776,049	$ 1,628,845	$ 70,978,445	$ 22,293,986	$ 44,847,867	$ 203,525,192

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

Columbia County, Georgia
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2018

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

Ending fund balances - governmental funds		$ 176,687,996
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Total capital assets, governmental activities	278,963,118	
Less capital assets recorded in internal service funds	(5,965,088)	272,998,030
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		161,747
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
Total long-term liabilities, governmental activities	(116,699,017)	
Less compensated absences reported in internal service funds	63,674	(116,635,343)
Deferred outflows and inflows of resources related to long-term liabilities are applicable to future periods and, therefore, are not reported in the funds.		
Deferred loss on refunding	10,700	
Deferred gain on refunding	(21,019)	(10,319)
Deferred outflows and inflows of resources related to postemployment benefits other than pensions are applicable to future periods and, therefore, are not reported in the funds.		
Deferred inflows of resources related to OPEB		(1,248,698)
Interest payable on long-term debt does not require current financial resources. Therefore, interest payable is not reported as a liability in the governmental funds balance sheet.		(1,803,545)
Intergovernmental payable associated with an intergovernmental agreement does not require current financial resources. Therefore, intergovernmental payable is not reported as a liability in the governmental funds balance		(1,500,000)
Internal service funds are used by management to charge the costs of risk management, handling citizen complaints, and employee health benefits activity to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		1,531,328
Certain activities between funds, including indirect costs and reimbursements, are recorded as revenues and expenditures in the respective funds. These interfund transactions have been eliminated in the statement of net position.		(11,654,378)
Net position of governmental activities		$ 318,526,818

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

Columbia County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2018

	GENERAL FUND	FIRE SERVICES FUND	2017 GENERAL OBLIGATION BOND	SPECIAL LOCAL OPTION SALES TAX 2017-2022	Total Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Taxes - property	$ 39,389,566	$ 11,295,599	$ -	$ -	$ 6,250,830	$ 56,935,995
Taxes - sales	18,243,026	-	-	20,967,916	5,953,557	45,164,499
Taxes - other	2,611,463	-	-	-	7,600,480	10,211,943
Licenses and permits	434,336	-	-	-	2,171,454	2,605,790
Charges for services	4,611,374	-	-	-	4,996,464	9,607,838
Intergovernmental revenue	3,431,383	-	-	-	3,497,316	6,928,699
Fines and forfeitures	1,676,562	-	-	-	1,838,291	3,514,853
Investment income	261,938	-	671,946	145,386	328,254	1,407,524
Contributions and donations	3,663	73,473	2,510	-	166,590	246,236
Other income	1,017,676	140,015	-	-	132,896	1,290,587
Total revenues	71,680,987	11,509,087	674,456	21,113,302	32,936,132	137,913,964
EXPENDITURES						
Current:						
General government	15,574,388	-	-	-	-	15,574,388
Judicial	6,814,175	-	-	-	226,715	7,040,890
Public safety	28,183,462	13,778,144	-	-	2,717,160	44,678,766
Public works	6,006,528	-	-	-	8,383,706	14,390,234
Health and welfare	1,429,012	-	-	-	-	1,429,012
Culture and recreation	4,921,211	-	-	-	1,817,384	6,738,595
Housing and development	2,882,435	-	-	-	2,412,599	5,295,034
Intergovernmental	-	-	-	1,520,311	-	1,520,311
Capital outlay	-	-	8,065,591	369,000	14,810,903	23,245,494
Debt service:						
Principal	-	-	-	-	9,560,000	9,560,000
Interest	-	-	-	-	3,750,622	3,750,622
Other	-	-	-	-	2,050	2,050
Total expenditures	65,811,211	13,778,144	8,065,591	1,889,311	43,681,139	133,225,396
Excess (deficiency) of revenues over (under) expenditures	5,869,776	(2,269,057)	(7,391,135)	19,223,991	(10,745,007)	4,688,568
OTHER FINANCING SOURCES (USES)						
Sale of property	4,953	-	-	-	-	4,953
Transfers out	(919,136)	(169,557)	-	(8,719,683)	(18,135,328)	(27,943,704)
Transfers in	200,000	2,742,839	9,000,000	965,452	13,870,634	26,778,925
Total other financing source (uses)	(714,183)	2,573,282	9,000,000	(7,754,231)	(4,264,694)	(1,159,826)
Net change in fund balances	5,155,593	304,225	1,608,865	11,469,760	(15,009,701)	3,528,742
Fund balances - beginning	42,703,358	1,000,803	68,810,072	6,390,101	54,254,920	173,159,254
Fund balances - ending	$ 47,858,951	$ 1,305,028	$ 70,418,937	$ 17,859,861	$ 39,245,219	$ 176,687,996

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

Columbia 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, 2018

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

Net change in fund balances - total governmental funds		$ 3,528,742
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 expense. The amount by which capital outlay exceeded depreciation in the current year is detailed below:		
Capital expenditures	25,936,117	
Lease purchase agreement	515,179	
Less capital assets purchased in internal service funds	(1,168,148)	
Capital contributions	3,512,444	
Depreciation expense	(20,324,419)	
Less depreciation expense in internal service funds	1,640,290	
		10,111,463
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		60,087
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. Also governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The incurrence of other long-term liabilities (e.g. OPEB) that does not use current financial resources are not reported as expenditures in the funds. Below are the amounts of these differences in treatment of long-term liabilities and related items.		
Principal amount of bonds issued	-	
Premium related to bond issuance	-	
Principal amount of lease purchase agreement	(515,179)	
Principal payments on capital leases	349,114	
Principal payments on land purchase agreement	238,206	
Current year amortization of bond premium	842,432	
Current year principal repayments	9,560,000	
Deferred (gain)/loss on refunding	-	
Current year amortization of deferred gain/(loss) on refunding	(7,198)	
Net change in net OPEB liability and related deferred inflow	(581,903)	
Net changes in compensated absences, less amounts reported in funds	(140,704)	
Less changes in compensated absences reported in internal service funds	7,310	
		9,752,078
Expenses in the statement of activities associated with intergovernmental agreements that do not use current financial resources are not reported as expenditures in the funds.		(1,500,000)
In the fund financial statements, interest expense on long-term debt is reported in the period that the current financial resources are used. In the statement of activities, interest expense on long-term debt is recorded as the expense is incurred. This amount is the difference between recording interest as accrued rather than as paid.		(308,802)
The net revenue of certain activities of the internal service funds is reported with governmental activities.		(254,356)
Certain activities between funds, including indirect costs and reimbursements, are recorded as revenues and expenditures in the respective funds. These interfund transactions have been eliminated in the statement of activities.		(1,332,297)
Change in net position of governmental activities		$ 20,056,915

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

Columbia County, Georgia
GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - property	$ 37,698,593	$ 38,374,595	$ 39,389,566	$ 1,014,971
Taxes - sales	16,800,000	16,800,000	18,243,026	1,443,026
Taxes - other	2,425,000	2,425,000	2,611,463	186,463
Licenses and permits	425,000	425,000	434,336	9,336
Charges for services	4,436,000	4,436,000	4,611,374	175,374
Intergovernmental revenue	3,208,677	3,208,677	3,431,383	222,706
Fines and forfeitures	1,420,500	1,420,500	1,676,562	256,062
Investment income	200,000	200,000	261,938	61,938
Contributions and donations	1,000	1,000	3,663	2,663
Other income	958,561	958,561	1,017,676	59,115
Total revenues	67,573,331	68,249,333	71,680,987	3,431,654
EXPENDITURES				
Current:				
General government	18,491,088	16,103,697	15,574,388	529,309
Judicial	6,774,275	7,029,911	6,814,175	215,736
Public safety	26,966,487	28,416,799	28,183,462	233,337
Public works	6,196,240	6,441,595	6,006,528	435,067
Health and welfare	1,431,331	1,459,584	1,429,012	30,572
Culture and recreation	4,521,946	4,926,358	4,921,211	5,147
Housing and development	3,056,940	3,134,487	2,882,435	252,052
Total expenditures	67,438,307	67,512,431	65,811,211	1,701,220
Excess (deficiency) of revenues over (under) expenditures	135,024	736,902	5,869,776	5,132,874
OTHER FINANCING SOURCES (USES)				
Sale of property	-	-	4,953	4,953
Transfers out	(310,024)	(911,902)	(919,136)	(7,234)
Transfers in	175,000	175,000	200,000	25,000
Total other financing source (uses)	(135,024)	(736,902)	(714,183)	22,719
Net change in fund balance	$ -	$ -	5,155,593	$ 5,155,593
Fund balance - beginning			42,703,358	
Fund balance - ending			$ 47,858,951	

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

Columbia County, Georgia
FIRE SERVICES FUND
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - property	$ 9,786,293	$ 10,397,017	$ 11,295,599	$ 898,582
Contributions and donations	-	-	73,473	73,473
Other income	350,000	490,000	140,015	(349,985)
Total revenues	10,136,293	10,887,017	11,509,087	622,070
EXPENDITURES				
Current:				
Public safety	12,879,132	14,026,646	13,778,144	248,502
Total expenditures	12,879,132	14,026,646	13,778,144	248,502
Excess (deficiency) of revenues over (under) expenditures	(2,742,839)	(3,139,629)	(2,269,057)	870,572
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(169,557)	(169,557)
Transfers in	2,742,839	3,139,629	2,742,839	(396,790)
Total other financing source (uses)	2,742,839	3,139,629	2,573,282	(566,347)
Net change in fund balance	$ -	$ -	304,225	$ 304,225
Fund balance - beginning			1,000,803	
Fund balance - ending			$ 1,305,028	

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

Columbia County, Georgia
Statement of Net Position
Proprietary Funds
June 30, 2018

	Business-type Activities - Enterprise Funds					Governmental Activities
	WATER AND SEWER FUND	STORM WATER UTILITY FUND	SOLID WASTE MANAGEMENT FUND	Total Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
ASSETS						
Current assets:						
Cash and cash equivalents	$ 7,357,092	$ 4,308,832	$ 315,762	$ 1,318,993	$ 13,300,679	$ 1,107,038
Investments	41,217,072	-	5,027,757	-	46,244,829	-
Accounts receivable	5,376,448	950,015	24,915	17,798	6,369,176	180,803
Due from other funds	288,688	374,729	-	35,365	698,782	953,840
Inventories	733,103	-	-	-	733,103	-
Prepaid items	21,633	5,777	394	605	28,409	2,482
Rest cash to pay current liab	2,675,820	-	-	-	2,675,820	-
Total current assets	57,669,856	5,639,353	5,368,828	1,372,761	70,050,798	2,244,163
Noncurrent assets:						
Capital assets, net of acc dep	281,242,206	33,893,581	1,337,178	14,549,199	331,022,164	5,965,088
Total noncurrent assets	281,242,206	33,893,581	1,337,178	14,549,199	331,022,164	5,965,088
Total assets	338,912,062	39,532,934	6,706,006	15,921,960	401,072,962	8,209,251
DEFERRED OUTFLOWS OF RESOURCES						
Deferred loss on refunding	2,447,991	-	-	-	2,447,991	-
Total deferred outflows of resources	2,447,991	-	-	-	2,447,991	-
Total assets and deferred outflows of resources	341,360,053	39,532,934	6,706,006	15,921,960	403,520,953	8,209,251
LIABILITIES						
Current liabilities:						
Accounts payable	2,133,983	23,425	97,230	45,327	2,299,965	109,675
Claims payable	-	-	-	-	-	1,718,010
Accrued payroll	156,934	34,280	4,640	14,306	210,160	20,025
Accrued compensated absences	528,902	47,878	7,345	61,681	645,806	31,837
Unearned revenue	-	-	-	150,641	150,641	-
Due to other funds	303,473	-	410,762	32,833	747,068	5,494,591
Accrued interest payable	155,279	-	-	-	155,279	-
Customer deposits	199,726	198,600	-	64,228	462,554	-
Est liab closure/post closure	-	-	316,876	-	316,876	-
Revenue bonds	3,750,000	-	-	-	3,750,000	-
Total current liabilities	7,228,297	304,183	836,853	369,016	8,738,349	7,374,138
Noncurrent liabilities:						
Accrued compensated absences	528,902	47,878	7,345	61,681	645,806	31,837
Advances from other funds	-	-	-	3,000,000	3,000,000	-
Est liab closure/post closure	-	-	7,288,151	-	7,288,151	-
Revenue bonds	66,173,215	-	-	-	66,173,215	-
Net OPEB liability	776,966	148,832	15,971	38,791	980,560	-
Total noncurrent liabilities	67,479,083	196,710	7,311,467	3,100,472	78,087,732	31,837
Total liabilities	74,707,380	500,893	8,148,320	3,469,488	86,826,081	7,405,975
DEFERRED INFLOWS OF RESOURCES						
Deferred gain on refunding	118,833	-	-	-	118,833	-
OPEB expected vs actual experience	69,179	18,953	5,212	5,686	99,030	-
OPEB changes in assumptions	95,003	24,771	7,157	7,808	134,739	-
Total deferred inflows of resources	283,015	43,724	12,369	13,494	352,602	-
Total liabilities and deferred inflows of resources	74,990,395	544,617	8,160,689	3,482,982	87,178,683	7,405,975
NET POSITION						
Net investment in capital assets	213,648,149	33,893,581	1,337,178	14,549,199	263,428,107	5,965,088
Restricted for debt service	2,675,820	-	-	-	2,675,820	-
Unrestricted	50,045,689	5,094,736	(2,791,861)	(2,110,221)	50,238,343	(5,161,812)
Total net position	$ 266,369,658	$ 38,988,317	$ (1,454,683)	$ 12,438,978	316,342,270	$ 803,276
	Adjustment to reflect the consolidation of internal service fund activities related to business-type activities				(728,051)	
	Adjustment to reflect the elimination of interfund indirect cost allocations.				11,654,378	
	Net position of business-type activities				$ 327,268,597	

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

Columbia County, Georgia
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2018

	Business-type Activities - Enterprise Funds					Governmental Activities
	WATER AND SEWER FUND	STORM WATER UTILITY FUND	SOLID WASTE MANAGEMENT FUND	Total Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
OPERATING REVENUES						
Licenses and permits	$ -	$ 27,847	$ -	$ -	$ 27,847	$ -
Charges for services	35,320,188	5,447,501	-	2,064,382	42,832,071	11,111,328
Intergovernmental revenue	120	308,387	-	-	308,507	4,397,942
Rental income	64,170	-	-	326,085	390,255	-
Other income	5,275	73,836	257,510	38,690	375,311	-
Total operating revenues	35,389,753	5,857,571	257,510	2,429,157	43,933,991	15,509,270
OPERATING EXPENSES						
Personal services	8,294,467	1,888,967	251,815	736,772	11,172,021	1,021,093
Purchased/contract services	3,447,913	210,792	49,326	596,125	4,304,156	14,268,496
Supplies and materials	6,196,633	160,004	88,154	457,527	6,902,318	144,220
Interfund charges	1,466,896	317,742	-	318,720	2,103,358	-
Depreciation/amortization	11,001,155	2,818,412	54,313	1,210,260	15,084,140	1,640,290
Other costs	-	-	-	290,168	290,168	-
Landfill clos/post clos costs	-	-	669,879	-	669,879	-
Total operating expenses	30,407,064	5,395,917	1,113,487	3,609,572	40,526,040	17,074,099
Operating income (loss)	4,982,689	461,654	(855,977)	(1,180,415)	3,407,951	(1,564,829)
NONOPERATING REVENUES (EXPENSES)						
Gain on sale of capital assets	512	-	-	-	512	26,892
Interest earned	134,551	22,689	(5,894)	9,659	161,005	7,422
Interest expense	(2,126,632)	-	-	-	(2,126,632)	-
Total nonoperating revenues (expenses)	(1,991,569)	22,689	(5,894)	9,659	(1,965,115)	34,314
Income (loss) before contributions and transfers	2,991,120	484,343	(861,871)	(1,170,756)	1,442,836	(1,530,515)
Transfers out	(108,078)	(25,659)	-	(10,759)	(144,496)	(23,357)
Transfers in	-	-	287,394	-	287,394	1,045,238
Capital contributions	3,254,184	1,657,890	-	-	4,912,074	-
Change in net position	6,137,226	2,116,574	(574,477)	(1,181,515)	6,497,808	(508,634)
Total net position - beginning	260,232,432	36,871,743	(880,206)	13,620,493		1,311,910
Total net position - ending	$ 266,369,658	$ 38,988,317	$ (1,454,683)	$ 12,438,978		$ 803,276

Adjustment to reflect the consolidation of internal service fund activities related to business-type activities	(254,278)
Adjustment to reflect the elimination of interfund indirect cost allocations.	1,332,297
Change in net position of business-type activities	$ 7,575,827

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

Columbia County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2018

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	WATER AND SEWER FUND	STORM WATER UTILITY FUND	SOLID WASTE MANAGEMENT FUND	Total Nonmajor Enterprise Funds	Total Enterprise Funds	
Operating activities						
Cash received from customers	$ 35,094,538	$ 6,010,510	$ 249,650	$ 2,479,721	$ 43,834,419	$ 15,011,764
Cash paid to suppliers and others	(10,106,369)	(1,188,315)	(300,915)	(1,528,181)	(13,123,780)	(13,779,468)
Cash paid to employees	(8,136,176)	(1,840,071)	(238,107)	(714,544)	(10,928,898)	(1,007,555)
Net cash provided by (used in) operating activities	16,851,993	2,982,124	(289,372)	236,996	19,781,741	224,741
Noncapital financing activities						
Transfer from other funds	-	-	287,394	-	287,394	1,021,881
Transfer to other funds	(108,078)	(25,659)	-	(10,759)	(144,496)	(23,357)
Net cash provided by (used in) noncapital financing activities	(108,078)	(25,659)	287,394	(10,759)	142,898	998,524
Capital and related financing activities						
Transfer from other funds	-	-	-	-	-	23,357
Acquisition and construction of capital assets	(9,427,805)	(674,170)	(5,883)	(30,373)	(10,138,231)	(1,176,705)
Proceeds from sale of capital assets	512	-	-	-	512	35,449
Principal paid on revenue bonds	(3,260,000)	-	-	-	(3,260,000)	-
Interest paid on revenue bonds, notes and capital leases	(1,977,553)	-	-	-	(1,977,553)	-
Net cash (used in) capital and related financing activities	(14,664,846)	(674,170)	(5,883)	(30,373)	(15,375,272)	(1,117,899)
Investing activities						
Interest on investments	134,551	22,689	(5,894)	9,659	161,005	7,422
Net cash provided by in investing activities	134,551	22,689	(5,894)	9,659	161,005	7,422
Net increase (decrease) in cash and cash equivalents / investments	2,213,620	2,304,984	(13,755)	205,523	4,710,372	112,788
Cash and cash equivalents / investments Beginning of year	49,036,364	2,003,848	5,357,274	1,113,470	57,510,956	994,250
End of year	$ 51,249,984	$ 4,308,832	$ 5,343,519	$ 1,318,993	$ 62,221,328	$ 1,107,038
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities						
Operating income (loss)	$ 4,982,689	$ 461,654	$ (855,977)	$ (1,180,415)	$ 3,407,951	$ (1,564,829)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation and amortization	11,001,155	2,818,412	54,313	1,210,260	15,084,140	1,640,290
Change in assets and liabilities						
Accounts receivable	(279,243)	(45,661)	(7,860)	25,403	(307,361)	(67,523)
Inventory	72,641	-	-	-	72,641	-
Deferred charges / prepaid expense	(579)	(222)	9	(68)	(860)	(289)
Due from other funds	(67,581)	(362,557)	-	90,486	(339,652)	(210,300)
Accounts payable	709,604	(9,315)	26,518	13,316	740,123	462,155
Accrued liabilities	158,291	41,532	11,683	20,020	231,526	13,538
Customer deposits	(15,972)	198,600	-	37,557	220,185	-
Due to other funds	290,988	(120,319)	347,472	32,833	550,974	(48,301)
Unearned revenue	-	-	-	(12,396)	(12,396)	-
Estimated liability for landfill closure and postclosure care cost	-	-	134,470	-	134,470	-
Total adjustments	11,869,304	2,520,470	566,605	1,417,411	16,373,790	1,789,570
Net cash provided by (used in) operating activities	$ 16,851,993	$ 2,982,124	$ (289,372)	$ 236,996	$ 19,781,741	$ 224,741
Noncash investing, capital, and financing activities:						
Capital contributions from developers	$ 3,254,184	$ 1,657,890	$ -	$ -	$ 4,912,074	$ -
	$ 3,254,184	$ 1,657,890	$ -	$ -	$ 4,912,074	$ -

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

Columbia County, Georgia
Statement of Fiduciary Net Position
June 30, 2018

	Pension Trust Funds	
	Employees' Retirement Fund	Agency Funds
ASSETS		
Cash and cash equivalents	$ 8,138,130	$ 6,232,382
Investments, mutual funds	45,183,871	-
Total assets	53,322,001	$ 6,232,382
LIABILITIES		
Due to others	-	$ 6,232,382
Total liabilities	-	$ 6,232,382
NET POSITION		
Restricted for pensions	$ 53,322,001	

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

Columbia County, Georgia
Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2018

	Pension Trust Funds
	Employees' Retirement Fund
ADDITIONS	
Employer contributions	$ 3,400,492
Investment earnings:	
Net appreciation in fair value	4,213,320
Interest earnings	160,186
Total investment earnings	4,373,506
Total additions	7,773,998
DEDUCTIONS	
Benefits	3,506,851
Administrative expenses	22,486
Total deductions	3,529,337
Change in net position	4,244,661
Net Position - beginning of the year	49,077,340
Net Position - end of the year	$ 53,322,001

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

NOTES TO FINANCIAL STATEMENTS

Note 1 - Summary of significant accounting policies

Introduction

Columbia County, Georgia, established in 1790 and named in honor of Christopher Columbus, is located in the Central Savannah River Area of Georgia approximately 135 miles east of Atlanta and five miles northwest of Augusta-Richmond County. The 290 square mile county is bounded on the north by Thurmond Lake and the Savannah River (separating Columbia County from Lincoln County, Georgia, and McCormick and Edgefield Counties, South Carolina), on the south and east by Augusta-Richmond County, and on the west by McDuffie County. The County operates under an elected Commission form of government. The County is governed by a board of five elected County Commissioners (the "Board").

The financial statements of Columbia County, Georgia (the "County") have been prepared in conformity with generally accepted accounting principles in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

Reporting entity

As required by accounting principles generally accepted in the United States of America, these financial statements present the County (the primary government) and its component units. The component units discussed below are included in the County's reporting entity because of the significance of the operational or financial relationships with the County.

Discretely presented component units:

Development Authority of Columbia County – The component unit column in the government-wide financial statements includes the financial data of the Development Authority of Columbia County (DACC). It is reported in a separate column to emphasize that it is legally separate from the County. The DACC is governed by a nine member Board of Directors appointed by the Board of Commissioners. The DACC serves to promote, pursue and implement economic development in the County. The DACC entered into an intergovernmental agreement with the County to subsidize its operations through the General Fund. Because the financial statements of the DACC include only one fund, the fund level is the same as the government-wide level. Therefore, no fund level financial statements are included in this report.

Columbia County Board of Health – The component unit column in the government-wide financial statements includes the financial data of the Columbia County Board of Health. It is reported in a separate column to emphasize that it is legally separate from the County. The Board of Health is comprised of seven members, four of which are appointed by the Board of Commissioners. The operations of the Board of Health are subsidized through the County's General Fund. Because the financial statements of the Board of Health include only one fund, the fund level is the same as the government-wide level. Therefore, no fund level financial statements are included in this report.

Columbia County Convention & Visitors Bureau – The component unit column in the government-wide financial statements includes the financial data of the Columbia County Convention & Visitors Bureau (CCCVB). It is reported in a separate column to emphasize that it is legally separate from the County. The CCCVB is governed by a seven member Board of Directors appointed by the Board of Commissioners. The CCCVB provides convention and tourist promotion services for the benefit of the County, local businesses, and neighboring counties. The CCCVB entered into an agreement with the County to subsidize its operations through the County's Lodging Tax Fund. Because the financial statements of the CCCVB include only one fund, the fund level is the same as the government-wide level. Therefore, no fund level financial statements are included in this report.

Greater Clarks Hill Regional Library - The component unit column in the government-wide financial statements includes the financial data of the Greater Clarks Hills Regional Library (GCHRL). It is reported in a separate column to emphasize that it is legally separate from the County. The GCHRL is composed of the following participating counties: Columbia County, GA, as its headquarters; Warren County, GA; Burke County, GA; and Lincoln County, GA. The GCHRL is comprised of seven members, five of which are appointed by the Board of Commissioners. The operations of the GCHRL are subsidized through the County's General Fund. Because the financial statements of the GCHRL include only one fund, the fund level is the same as the government-wide level. Therefore, no fund level financial statements are included in this report.

Note 1 - Summary of significant accounting policies (Continued)

Complete financial statements of the Columbia County Board of Health may be obtained at the County's administrative office. The address is as follows:

Columbia County, Georgia
630 Ronald Reagan Drive
Evans, Georgia 30809

No separately issued financial statements are available for the DACC, the CCCVB, or the GCHRL.

Certain County elected officials collect and disburse taxes, fees, fines, etc. Separate records of accountability are maintained for such transactions, which are recorded as agency funds of the County. Receipts transferred from these funds to the County's General Fund, Debt Service Fund and Special Revenue Funds are included as revenues in these funds. Operating costs for these officials are included as expenditures in the General Fund. These elected officials are as follows: Tax Commissioner, Probate Court Judge, Magistrate Court Judge, Clerk of Superior Court, Sheriff.

Related Organizations
The County is also responsible for appointing a majority of the members of the board of the Bartram Trail CDC, Inc., but the County's accountability for this organization does not extend beyond making appointments.

Basis of Presentation
Government-wide statements: The statement of net position and the statement of activities display information about the primary government. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the *governmental* and *business-type* activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this rule are interfund services provided and used. Elimination of these changes would distort the direct costs reported for the various functions concerned. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund financial statements: The fund financial statements provide information about the County's funds. Separate statements for each fund category – governmental, proprietary and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Note 1 - Summary of significant accounting policies (Continued)

The County reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the County. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, local option sales taxes, and various other taxes and licenses. The primary expenditures are for general government, the judicial system, public safety, and street maintenance and improvements.

Fire Services Fund - to account for taxes collected in special service districts within the unincorporated area for the purpose of providing fire services in accordance with Columbia County ordinance 38-40.

2017 General Obligation Bond Fund – to account for the property acquisition and construction of projects to be funded with proceeds received from the issuance of the 2017 General Obligation Bonds.

Special Local Option Sales Tax Fund 2017-2022 - to account for the property acquisition and construction of projects designated to be funded by revenue from the special purpose local option sales tax collected during 2017 through 2022.

The County reports the following nonmajor governmental funds:

Building Standards Fund - to account for building permits and inspection fees in accordance with OCGA 48-13-9.

Library Board Fund - to account for the activity of the Columbia County Library Board in accordance with OCGA 20-5-41.

Recreation Advisory Board Fund - to account for various projects sponsored by the Recreation Advisory Board to raise funds for recreation equipment in accordance with Columbia County Code of Ordinance 62-42 (b) (c) & (d).

Street Lights Fund - to account for the street light assessments used for maintenance of street lights in certain subdivisions in accordance with Columbia County Code of Ordinance 7, Article VI.

911 Fund - to account for the 911 fees assessed on landline and cellular telephones used for the maintenance and operations of the 911 service in accordance with OCGA 46-5-134.

Drug Court Fund – to account for grants, donations, and participant fees associated with drug testing, counseling, and treatment services for substance abuse intervention in accordance with OCGA 15-1-15.

Drug Abuse Treatment Fund - to account for fines charged by the County to be used for drug abuse treatment and prevention in accordance with OCGA 15-21-101.

Supplemental Juvenile Services Fund - to account for fines charged to juvenile offenders to be used for juvenile services in accordance with OCGA 15-11-71.

Jail Fund – to account for fines charged by the County to be used for jail improvements in accordance with OCGA 15-21-94 & 95.

Federal Asset Sharing – to account for assets seized or confiscated by federal courts in accordance with the Department of Justice Equitable Sharing Program.

State Condemnation Fund – to account for assets seized or confiscated by state courts in accordance with OCGA 16-13-49.

Lodging Tax Fund - to account for hotel/motel tax collections, pursuant to OCGA 48-13-50 et seq.

Note 1 – Summary of significant accounting policies (Continued)

Multiple Grant Fund - to account for all grants not meeting the 2% materiality test (projected expenditures do not exceed 2% of the General Fund's budgeted total operating expenditures), and not used to finance General Fund operations in accordance with the Georgia Department of Community Affairs.

Sheriff's Gift/Donations Fund - to account for funds donated to the Sheriff's office from external persons or entities in accordance with Resolution No. 11-912 of the Board of Commissioners of Columbia County, GA.

Insurance Premium Tax Fund - to account for services funded by insurance premium taxes, pursuant to OCGA 33-8-8.3 et seq.

Community Events Fund - to account for special events funded by sponsor fees and ticket sales in accordance with Resolution No. 11-913 of the Board of Commissioners of Columbia County, GA.

Memorial Wall Fund - to account for fees collected from the general public for the purpose of purchasing a wall plaque for the memorial wall in accordance with Resolution No. 17-025 of the Board of Commissioners of Columbia County, GA.

Georgia Superior Court Clerks' Cooperative Authority Fund - to account for funds mandated to be used to administer a statewide index for real estate and personal property records, pursuant to OCGA 15-6-94.

Law Library Fund – to account for the activity of the Columbia County Law Library in accordance with OCGA 36-15-7.

TSPLOST 25% Discretionary Fund – to account for collection of the discretionary portion (25%) of the transportation special local option sales tax proceeds and expenditures of those proceeds for transportation projects that are not capital projects, pursuant to OCGA 48-8-240 et seq.

2015 General Obligation Bond Fund – to account for the property acquisition and construction of projects to be funded with proceeds received from the issuance of the 2015 General Obligation Sales Tax Bonds.

Title Ad Valorem Tax Fund – to account for property acquisition and other capital projects designated to be funded with proceeds received from the Title Ad Valorem Tax.

Special Local Option Sales Tax Fund 2006-2010 - to account for the property acquisition and construction of projects designated to be funded by revenue from the special purpose local option sales tax collected during 2006 through 2010.

2009 Capital Improvements Plan Fund – to account for the property acquisition and construction of projects to be funded with proceeds received from the issuance of the 2009 General Obligation Bonds and revenue from the special purpose local option sales tax collected from 2011 through 2016.

Transportation Special Local Option Sales Tax - to account for capital transportation projects financed from TSPLOST funds, pursuant to OCGA 48-8-240 et seq.

Debt Service Fund – 2015 General Obligation Bond – to account for special purpose local option sales tax funds designated to be used for principal and interest payments on governmental fund debt, specifically the 2015 General Obligation Bonds.

Debt Service Fund – 2016 General Obligation Bond – to account for property tax funds designated to be used for principal and interest payments on governmental fund debt, specifically the 2016 General Obligation Bonds.

Debt Service Fund – 2017 General Obligation Bond – to account for property tax funds designated to be used for principal and interest payments on governmental fund debt, specifically the 2017 General Obligation Bonds.

Note 1 – Summary of significant accounting policies (Continued)

The County reports the following major enterprise funds:

Water and Sewer Fund - to account for operations of the utility as well as construction and maintenance of infrastructure.

Storm Water Utility Fund – to account for the cost of providing storm water management services and maintaining and improving the County's storm water infrastructure.

Solid Waste Management Fund – to account for post-closure costs associated with the landfill facility and operations of the recycling center.

The County reports the following nonmajor enterprise funds:

Communications Utility Fund – to account for the cost of building, operating and maintaining the Columbia County Community Broadband Network.

Rental Facilities Fund – to account for the operations and maintenance of all County rental facilities and revenues and expenses associated with promoting and executing events within the County.

Additionally, the County reports the following fund types:

Internal Service Funds - Internal Service Funds are used to account for the operations that provide services to other departments or agencies of the government on a cost-reimbursement basis. The County has four internal service funds:

Employee Medical Fund - to account for employer and employee contributions to the County's medical plan.

Risk Management Fund - to account for the County's risk management program.

Utility Damage Prevention Fund – to account for costs associated with the location of County utilities.

Customer Service/Information Center Fund - to account for operations of the County's customer service/information center.

Fleet Replacement Fund – to account for the County's vehicle/equipment replacement program.

Employees' Retirement Pension Trust Fund - This fund accounts for the employer's contributions to the retirement program, together with interest and dividend income which are used to fund the program.

Agency Funds - Agency funds are custodial in nature and do not involve the measurement of operating results. Agency funds are used to account for assets the County holds on behalf of others. The County maintains the following agency funds:

Clerk of Superior Court - to account for the receipt and disbursement of court ordered fines and fees made on behalf of third parties.

Probate Court - to account for the receipt and disbursement of funds held on behalf of others and fees for services provided under State law.

Magistrate Court - to account for the receipt and disbursement of bonds and court ordered fines and fees made on behalf of third parties.

Sheriff's Office - to account for the receipt and disbursement of fees and services provided under State law.

Tax Commissioner - to account for tax billings, collections, and remittances held by the Tax Commissioner on behalf of other governmental agencies.

Note 1 - Summary of significant accounting policies (Continued)

Measurement Focus and Basis of Accounting

Government-wide, Proprietary and Fiduciary Fund Financial Statements – The government-wide, proprietary fund and fiduciary fund financial statements are reported using the economic resources measurement focus, except for agency funds which have no measurement focus. The government-wide, proprietary fund and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise funds are charges to customers for sales and services. The County also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. 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.

Governmental Fund Financial Statements – Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when 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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Those revenues susceptible to accrual are property taxes, licenses, interest revenues and charges for services. State-shared revenues collected and held by the state at year-end on behalf of the County also are recognized as revenue. Fines, fees and permits are not susceptible to accrual because generally they are not measurable until received in cash.

Grant revenues which are unearned at year-end are recorded as unearned revenues. Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, both restricted and unrestricted net position is available to finance the program. The County's policy is to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then general revenues.

Cash and cash equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, deposits with insignificant early withdrawal penalties, and short-term investments with an original maturity of three months or less.

The County follows GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Nonparticipating interest-earning investment contracts (investments whose value is not affected by interest rate or other market changes), including savings accounts, certificates of deposit, repurchase agreements, money market investments (short-term, highly liquid debt instruments including commercial paper, banker's acceptances and U.S. Treasury and agency obligations) and participating interest-bearing investment contracts, that have a remaining maturity at purchase of one year or less are reported at cost or amortized cost assuming their fair value has not been impacted by changes in the credit worthiness of the issuer or similar factors. All other investments are reported at fair value (the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale).

Note 1 - Summary of significant accounting policies (Continued)

Investments
In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, the County categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs valued using a matrix pricing model; Level 3 inputs are significant unobservable inputs. The County does not have any investments that are measured using Level 3 inputs.

Receivables
All receivables are reported at their gross value and, where appropriate, are reduced by the estimated uncollectible portion.

Allowance for bad debt
The allowance for bad debt covers amounts owed from individuals, companies and other entities which have purchased services from County owned entities or which have been provided services from the County. The allowance was determined by analysis of the year-end receivable balances for those accounts which the County believes will not be collected based on past history.

Interfund receivables/payables and internal balances
During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet of the fund financial statements and as "internal balances" on the statement of net position in the government-wide financial statements.

Inventories and prepaid items
Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased. The inventory balance included in the Statement of Net Position and the Governmental Funds Balance Sheet includes redevelopment property held for resale in the amount of $1.84 million.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items are accounted for using the allocation method whereby an asset is established at the time of payment and subsequently amortized over the accounting periods that are expected to benefit from the initial payment.

Restricted assets
Proceeds from debt and funds set aside for payment of Enterprise Fund revenue bonds are classified as restricted assets since their use is limited by applicable bond indebtedness. Other cash funds available for use for specific purposes are classified as restricted. When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

Capital assets
Capital assets are defined by the County as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. This minimum capitalization cost is applicable for all categories of capital assets. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement should be reported at acquisition value rather than fair value. General infrastructure assets acquired prior to July 1, 2002, consist of the streets network that was acquired or that received substantial improvements subsequent to July 1, 1980. The streets network is reported at estimated historical cost using deflated replacement cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are expensed as incurred.

Depreciation is computed using the straight-line method. A summary of the estimated useful lives is as follows:

Vehicles	3 to 8 years
Furniture and fixtures	3 to 8 years
Machinery and equipment	5 to 10 years
Utility plant and distribution systems	10 to 50 years
Storm water systems	10 to 50 years
Land improvements	10 to 50 years
Buildings and improvements	10 to 50 years
Donated subdivisions	25 to 75 years
Infrastructure	25 to 75 years

Note 1 - Summary of significant accounting policies (Continued)

Construction cost - capitalization
The County implemented GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, and, therefore, did not record capitalized interest in the proprietary funds for the year ended June 30, 2018.

Compensated absences
The County's policy is to permit employees to accumulate earned but unused leave benefits. The County's government-wide and proprietary funds include an accrual for the estimated compensation costs attributable to employee earned but unused leave benefits.

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 premiums or discounts.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the period the costs are incurred. The face amount of debt issued and premiums on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows / Inflows of Resources
The County implemented GASB Statements No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and No. 65, *Items Previously Reported as Assets and Liabilities*, as of July 1, 2012. These standards establish accounting and financial reporting for deferred outflows / inflows of resources and the concept of net position as the residual of all other elements presented in a statement of net position.

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense / expenditure) until then. The County only has one item that qualifies for reporting in this category, the deferred loss on refunding reported in the government-wide and proprietary fund statements of net position. A deferred loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded debt or the refunding debt.

In addition to liabilities, the statement of net 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 fund balance that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has four items that qualify for reporting in this category. Unavailable revenue which arises only under a modified accrual basis of accounting is reported in the governmental funds statement of net position, and will be recognized as an inflow of resources in the period in which the amounts become available. A deferred gain on refunding is reported in the government-wide and proprietary fund statements of net position, which results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded debt or the refunding debt. In the estimate of the net OPEB liability, deferred inflows were reported in the government-wide and proprietary fund statements of net position related to changes in assumptions and differences between expected and actual experience.

Information on deferred outflows/inflows of resources for the Board of Health is included in Note 13.

Use of estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues, expenses and expenditures during the reporting period. Actual results could differ from those estimates.

Note 1 - Summary of significant accounting policies (Continued)

Fund equity

Fund equity in government-wide and proprietary fund financial statements is classified as net position. Net position is classified as:

- Net investment in capital assets - This classification represents capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted - Restricted net position represents constraints on resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statute.
- Unrestricted - Unrestricted net position consists of net position that does not meet the definition of the other classifications.

Fund equity in the governmental fund financial statements is classified as fund balance. Generally, fund balance represents the difference between current assets and current liabilities. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statute.
- Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Board through the adoption of a formal policy (ordinance or resolution). Only the Board may modify or rescind the commitment.
- Assigned – Fund balances are reported as assigned when amounts are constrained by the Board's intent to be used for specific purposes, but are neither restricted nor committed. Assignments typically are created when analyzing fund balance at the end of the fiscal year or when appropriating the subsequent year's annual budget. Through policy, authorization to assign fund balance remains with the Board.
- Unassigned – Fund balances 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 balance in the general fund only. Negative unassigned fund balances may be reported in all governmental funds.

Flow assumptions

When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, the County's policy is to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, the County's policy is to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

Minimum fund balance

The Board has adopted a financial policy to maintain a General Fund unassigned fund balance of 100 days of operations. This minimum fund balance, which may only be used as required by authority of the Board, is to provide for operating contingencies in either revenues or expenditures, and to provide adequate funds to operate without short-term borrowing. In the event the unassigned fund balance falls below the minimum level of 100 days of operations, the County Administrator will present a plan to the Board as part of the subsequent fiscal year's annual budget to replenish the fund balance to the established minimum level in a reasonable time frame, generally 1 to 3 years. Budget surpluses will first be used towards replenishment, followed by the use of non-recurring revenues.

Note 2 - Stewardship, compliance, and accountability

Budgetary information
Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for the general fund, special revenue funds, and debt service funds. The County adopts a project length budget for each capital project fund.

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to June 1, the Director of Internal Services begins receiving various departmental and agency budget requests for the fiscal year commencing July 1.

2. The County Administrator, Director of Internal Services, Board of Commissioners and other administrative personnel review in detail the budget requests with the departments and agencies.

3. Along with the budget review, public hearings are conducted to obtain citizen comments.

4. The proposed operating budgets are formally adopted by the Board in June for the fiscal year commencing July 1.

5. The legal level of budgetary control is the department level.

6. All appropriations lapse at year-end.

7. The operating budgets originally adopted may be amended throughout the year as presented below:

    a. Transfers within departments, except salary line items, $5,000 or less may be authorized by the Internal Services Director.

    b. Transfers within departments, except salary line items, in excess of $5,000 may be authorized by the County Administrator.

    c. The following must be reviewed by the Management and Internal Services Committee and approved by the Board:
        - Transfers between departments or funds
        - Increase or decrease in the total fund appropriation
        - Increase or decrease in salary appropriation within any department
        - Appropriation of fund balances in excess of established reserve requirements

Excess of expenditures over appropriations in individual departments
During the year, County expenditures did not exceed the total budget authorization.

Deficit fund balances or net position
The following funds had deficits at June 30, 2018:

- **Multiple Grant Fund -** The fund deficit of $75,705 is due to grant reimbursements of expenditures previously incurred that have not yet been received from the grantor agency/agencies. This deficit is expected to be recovered during the next fiscal year.
- **Solid Waste Management Fund -** The fund deficit of $1,454,683 is due to implementation of a recycling program. This deficit is expected to be recovered from contributions from the General Fund.
- **Employee Medical Fund -** The fund deficit of $2,526,938 is due to medical claims exceeding contributions. This deficit is expected to be recovered during the next fiscal year from contributions from the General Fund and plan design changes.

Note 3 - Deposits and investments

Deposits: Deposits and investments as of June 30, 2018, are classified in the accompanying financial statements as follows:

Statement of net position:	
Primary Government	
Cash and cash equivalents – unrestricted	$ 23,257,094
Investments – unrestricted	79,887,643
Cash and cash equivalents – restricted	47,233,157
Investments – restricted	77,664,733
	$ 228,042,627
Component Units	
Cash and cash equivalents – unrestricted – Development Authority	$ 851,063
Cash and cash equivalents – unrestricted – Board of Health	2,057,219
Cash and cash equivalents – unrestricted – Convention and Visitors Bureau	380,423
Cash and cash equivalents – unrestricted – Greater Clarks Hills Regional Library	720,823
	$ 4,009,528
Fiduciary funds:	
Cash and cash equivalents – unrestricted	$ 14,370,512
Investments – unrestricted	45,183,871
	$ 59,554,383

Investments: The County had the following assets measured at fair value on a recurring basis and related investment maturities as of June 30, 2018:

		Fair Value Measurements Using			
	Maturities	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
US Treasury Obligations	-	$ -	$ 30,961,965	$ -	$ 30,961,965
Federal Home Loan Mortgage	10/02/19 - 02/28/23	-	22,168,352	-	22,168,352
Federal National Mortgage Assoc	01/21/20 - 05/10/23	-	1,238,853	-	1,238,853
Federal Farm Credit Bank	09/11/19 - 04/17/28	-	17,597,202	-	17,597,202
Federal Home Loan Bank	02/28/19 - 01/09/26	-	9,845,854	-	9,845,854
Municpal Bonds	10/01/19 - 01/19/21	-	343,142	-	343,142
Bond Mutual Funds	6.63 years average	1,723,343	-	-	1,723,343
Other Mutual Funds	-	43,460,528	-	-	43,460,528
Certificates of Deposit	-	75,397,008	-	-	75,397,008
Total Investments from Financial Statements		$ 120,580,879	$ 82,155,368	$ -	$ 202,736,247

Note 3 - Deposits and investments (Continued)

Interest Rate Risk. The County's formal investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. The Official Code of Georgia Annotated (OCGA) Section 36-80-3 authorizes the County to invest in obligations of the State of Georgia, other states, or the United States Government; obligations fully insured or guaranteed by the United States Government or an agency or corporation of the United States Government; and/or repurchase agreements and certificates of deposit which are secured by direct obligations of Georgia or the United States Government. The County's investment policy further limits its investment choices to not include repurchase agreements or obligations of other states. The County's investments in US Agencies (Federal Home Loan Mortgage, Federal Farm Credit Bank, Federal Home Loan Bank and Federal National Mortgage Association) are rated AA+ by Standard & Poor's and Aaa by Moody's Investors Service. The municipal bond investment is rated AA- by Standard and Poor's. The Pension Trust Fund had investments in the bond mutual funds American Funds High Income, which had an average credit rating of B, and PIMCO Total Return Fund that no longer reports an average credit rating. Certificates of Deposit are secured by the Federal Deposit Insurance Corporation. The County's formal investment policy does not include limitations on credit ratings.

Custodial Credit Risk. For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The County's investment policy requires collateralization of all deposits in accordance with the OCGA. To provide for adequate safekeeping of securities, the securities shall be delivered to the County's depository bank unless the deposit being secured is with that bank, in which event the collateral securities will be delivered to a third party bank with which the County has a fully executed and approved safekeeping agreement. As of June 30, 2018, all of the deposits of the County and the component units were properly insured and collateralized as required by the OCGA Section 45-8-12(c) and as defined by GASB pronouncements. The County uses the pooled method to collateralize funds, which are held in the name of the Columbia County Board of Commissioners.

Concentration of Credit Risk. The County's formal investment policy places limits on the amount that the County may invest in any one issuer and in any one security/instrument.

Note 4 - Receivables

Property taxes are an enforceable lien on property owned as of January 1. The tax rate is normally set by the end of August, and property taxes may be paid after receipt of the tax bill. Taxes are delinquent 61 days after mailing by the Tax Commissioner. Property tax revenues are recognized when they become measurable and available. Available revenues include those property tax receivables expected to be collected within 60 days.

Vehicles become subject to property tax on January 1 following the year of purchase. The tax is due on the registered owner's date of birth. Tax is determined based on the assessed value of the vehicle as of January 1.

Property taxes are recorded as receivables when levied. Property taxes receivable, reduced by an allowance for doubtful accounts and amounts collected within 60 days of the statement date (the amount "available"), is recorded as deferred revenue until collected. Such revenue is deferred because the amount is measurable, although not available.

Property taxes were levied on August 11, 2017. Tax bills were mailed on August 11, 2017, and were due upon receipt. Property taxes were delinquent if not paid by November 15, 2017.

The receivable amounts on the accompanying statements are net of an allowance for doubtful accounts. The allowances are as follows:

Receivable	Fund	Allowance Amount
Taxes receivable	General Fund	$ 70,000
Accounts receivable	Water and Sewerage Fund	$ 1,355,560
Accounts receivable	Storm Water Utility Fund	$ 184,289

Note 5 - Interfund balances and activities

Due From/To Other Funds

The composition of interfund balances, which represent short-term loans between funds for cash management purposes, as of June 30, 2018, is as follows:

	Receivable Fund							
Payable Fund	General	Fire Services	Water and Sewerage	Storm Water Utility	Nonmajor Governmental	Nonmajor Enterprise	Internal Service	Total
General	$ -	$ 1,555,507	$ -	$ 357,972	$ 9,826,272	$ 35,052	$ 953,665	$ 12,728,468
2017 General Obligation Bond	9,052	-	-	-	-	-	-	9,052
2017-2022 SPLOST	4,064,658	-	-	-	-	-	-	4,064,658
Water and Sewerage	286,228	-	-	16,757	-	313	175	303,473
Solid Waste Management	410,762	-	-	-	-	-	-	410,762
Nonmajor Governmental	2,906,898	-	6,238	-	-	-	-	2,913,136
Nonmajor Enterprise	32,833	-	-	-	-	-	-	32,833
Internal Service	5,212,141	-	282,450	-	-	-	-	5,494,591
	$ 12,922,572	$ 1,555,507	$ 288,688	$ 374,729	$ 9,826,272	$ 35,365	$ 953,840	$ 25,956,973

Advances To/From Other Funds

Advances to/from other funds as of June 30, 2018, which represent long-term loans made to other funds, are summarized below:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Enterprise	$3,000,000

Transfers To/From Other Funds

Transfers in (out) for the year ended June 30, 2018, are summarized below:

	Transfers in:							
Transfers out:	General	Fire Services	2017 GO Bond	2017-2022 SPLOST	Solid Waste Management Fund	Nonmajor Governmental	Internal Service	Total
General	$ -	$ -	$ -	$ -	$ 287,394	$ -	$ 631,742	$ 919,136
Fire Services	-	-	-	-	-	-	169,557	169,557
2017-2022 SPLOST	-	-	-	-	-	8,719,683	-	8,719,683
Water and Sewerage	-	-	-	-	-	-	108,078	108,078
Storm Water Utility	-	-	-	-	-	-	25,659	25,659
Nonmajor Governmental	200,000	2,742,839	9,000,000	965,452	-	5,150,951	76,086	18,135,328
Nonmajor Enterprise	-	-	-	-	-	-	10,759	10,759
Internal Service	-	-	-	-	-	-	23,357	23,357
Total transfers	$ 200,000	$ 2,742,839	$ 9,000,000	$ 965,452	$ 287,394	$ 13,870,634	$ 1,045,238	$ 28,111,557

Transfers between funds are used to (1) move revenues from the fund with collection authorization to the debt service funds as principal and interest payments become due, (2) move resources to provide an annual subsidy to other funds, and (3) to account for the total cost of capital projects with multiple funding sources in one capital projects fund.

Note 6 – Capital assets

During the year ended June 30, 2018, no assets were transferred between governmental activities and business-type activities. A summary of changes in the capital assets is as follows:

	Beginning Balances	Increases	Decreases	Transfers	Ending Balances
Governmental Activities:					
Capital assets not being depreciated:					
Land	$ 23,810,694	$ -	$ -	$ -	$ 23,810,694
Infrastructure - Right of way land	24,300,229	2,175,469	-	-	26,475,698
Construction in progress	28,993,332	23,007,288	(9,933,526)	-	42,067,094
Total capital assets not being depreciated	77,104,255	25,182,757	(9,933,526)	-	92,353,486
Capital assets being depreciated:					
Buildings	132,783,923	4,136,442	-	-	136,920,365
Improvements other than buildings	34,164,991	-	-	-	34,164,991
Infrastructure	301,382,436	5,891,279	-	-	307,273,715
Vehicles, machinery and equipment	50,217,235	4,686,786	(165,060)	-	54,738,961
Total capital assets being depreciated	518,548,585	14,714,507	(165,060)	-	533,098,032
Less accumulated depreciation for:					
Buildings	(66,915,989)	(4,433,394)	-	-	(71,349,383)
Improvements other than buildings	(6,713,988)	(922,754)	-	-	(7,636,742)
Infrastructure	(216,088,530)	(10,934,959)	-	-	(227,023,489)
Vehicles, machinery and equipment	(36,610,534)	(4,033,312)	165,060	-	(40,478,786)
Total accumulated depreciation	(326,329,041)	(20,324,419)	165,060	-	(346,488,400)
Total capital assets being depreciated, net	192,219,544	(5,609,912)	-	-	186,609,632
Governmental activities capital assets, net	$ 269,323,799	$ 19,572,845	$ (9,933,526)	$ -	$ 278,963,118

Depreciation expense was charged to functions as follows for Governmental Activities:

General government	$ 2,698,521
Judicial	688,270
Public safety	3,730,969
Public works	11,469,212
Culture and recreation	1,446,142
Health and welfare	291,305
	$ 20,324,419

Note 6 – Capital assets (Continued)

	Beginning Balances	Increases	Decreases	Transfers	Ending Balances
Business-type Activities:					
Water and Sewerage Fund					
Capital assets not being depreciated:					
Land	$ 478,149	$ 508,014	$ -	$ -	$ 986,163
Construction in progress	1,173,343	7,297,727	(2,077,377)	-	6,393,693
Total capital assets not being depreciated	1,651,492	7,805,741	(2,077,377)	-	7,379,856
Capital assets being depreciated:					
Land improvements	26,432	-	-	-	26,432
Buildings	9,402,026	5,855	-	-	9,407,881
Utility plant and distribution systems	276,351,771	1,777,540	-	-	278,129,311
Donated subdivisions	113,127,468	3,254,184	-	-	116,381,652
Machinery and equipment	7,783,558	1,096,087	-	-	8,879,645
Furniture and fixtures	220,702	-	-	-	220,702
Vehicles	5,329,548	819,959	-	-	6,149,507
Total capital assets being depreciated	412,241,505	6,953,625	-	-	419,195,130
Less accumulated depreciation for:					
Land improvements	(7,741)	(1,720)	-	-	(9,461)
Buildings	(2,275,694)	(356,353)	-	-	(2,632,047)
Utility plant and distribution systems	(79,421,140)	(6,877,826)	-	-	(86,298,966)
Donated subdivisions	(42,755,637)	(2,717,193)	-	-	(45,472,830)
Machinery and equipment	(5,478,837)	(536,070)	-	-	(6,014,907)
Furniture and fixtures	(197,447)	(1,542)	-	-	(198,989)
Vehicles	(4,195,129)	(510,451)	-	-	(4,705,580)
Total accumulated depreciation	(134,331,625)	(11,001,155)	-	-	(145,332,780)
Total capital assets being depreciated, net	277,909,880	(4,047,530)	-	-	273,862,350
Water and Sewerage Fund capital assets, net	$ 279,561,372	$ 3,758,211	$ (2,077,377)	$ -	$ 281,242,206

Note 6 – Capital assets (Continued)

	Beginning Balances	Increases	Decreases	Transfers	Ending Balances
Business-type Activities - continued:					
Storm Water Utility Fund					
Capital assets not being depreciated:					
Land	$ 651,168	$ -	$ -	$ -	$ 651,168
Capital assets being depreciated:					
Land improvements	847,568	-	-	-	847,568
Machinery and equipment	2,488,838	190,645	-	-	2,679,483
Furniture and fixtures	8,449	-	-	-	8,449
Vehicles	1,261,993	7,789	-	-	1,269,782
Storm water systems	10,066,290	475,736	-	-	10,542,026
Donated subdivisions	44,453,483	1,657,890	-	-	46,111,373
Total capital assets being depreciated	59,126,621	2,332,060	-	-	61,458,681
Less accumulated depreciation for:					
Land improvements	(481,648)	(41,388)	-	-	(523,036)
Machinery and equipment	(981,374)	(165,667)	-	-	(1,147,041)
Furniture and fixtures	(8,449)	-	-	-	(8,449)
Vehicles	(849,231)	(141,903)	-	-	(991,134)
Storm water systems	(2,245,355)	(503,720)	-	-	(2,749,075)
Donated subdivisions	(20,831,799)	(1,965,734)	-	-	(22,797,533)
Total accumulated depreciation	(25,397,856)	(2,818,412)	-	-	(28,216,268)
Total capital assets being depreciated, net	33,728,765	(486,352)	-	-	33,242,413
Storm Water Utility Fund capital assets, net	$ 34,379,933	$ (486,352)	$ -	$ -	$ 33,893,581
Solid Waste Management Fund					
Capital assets not being depreciated:					
Land	$ 552,894	$ -	$ -	$ -	$ 552,894
Capital assets being depreciated:					
Land improvements	6,446,319	-	-	-	6,446,319
Buildings	907,096	-	-	-	907,096
Machinery and equipment	488,320	5,883	-	-	494,203
Total capital assets being depreciated	7,841,735	5,883	-	-	7,847,618
Less accumulated depreciation for:					
Land improvements	(6,446,319)	-	-	-	(6,446,319)
Buildings	(218,951)	(34,891)	-	-	(253,842)
Machinery and equipment	(343,751)	(19,422)	-	-	(363,173)
Total accumulated depreciation	(7,009,021)	(54,313)	-	-	(7,063,334)
Total capital assets being depreciated, net	832,714	(48,430)	-	-	784,284
Solid Waste Management Fund capital assets, net	$ 1,385,608	$ (48,430)	$ -	$ -	$ 1,337,178

Note 6 – Capital assets (Continued)

	Beginning Balances	Increases	Decreases	Transfers	Ending Balances
Business-type Activities - continued:					
Rental Facilites Fund					
Capital assets not being depreciated:					
Land	$ 134,630	$ -	$ -	$ -	$ 134,630
Capital assets being depreciated:					
Buildings	5,598,586	-	-	-	5,598,586
Machinery and equipment	19,958	-	-	-	19,958
Vehicles	5,370	-	-	-	5,370
Total capital assets being depreciated	5,623,914	-	-	-	5,623,914
Less accumulated depreciation for:					
Buildings	(3,547,125)	(151,095)	-	-	(3,698,220)
Machinery and equipment	(19,958)	-	-	-	(19,958)
Vehicles	(5,370)	-	-	-	(5,370)
Total accumulated depreciation	(3,572,453)	(151,095)	-	-	(3,723,548)
Total capital assets being depreciated, net	2,051,461	(151,095)	-	-	1,900,366
Rental Facilities Fund capital assets, net	$ 2,186,091	$ (151,095)	$ -	$ -	$ 2,034,996
Communication Utility Fund					
Capital assets being depreciated:					
Infrastructure	$ 15,748,765	$ -	$ -	$ -	$ 15,748,765
Vehicles	97,202	-	-	-	97,202
Machinery and equipment	2,279,104	30,373	-	-	2,309,477
Total capital assets being depreciated	18,125,071	30,373	-	-	18,155,444
Less accumulated depreciation for:					
Infrastructure	(3,529,111)	(784,566)	-	-	(4,313,677)
Vehicles	(42,500)	(19,440)	-	-	(61,940)
Machinery and equipment	(1,010,465)	(255,159)	-	-	(1,265,624)
Total accumulated depreciation	(4,582,076)	(1,059,165)	-	-	(5,641,241)
Total capital assets being depreciated, net	13,542,995	(1,028,792)	-	-	12,514,203
Communications Utility Fund capital assets, net	$ 13,542,995	$ (1,028,792)	$ -	$ -	$ 12,514,203

Note 6 – Capital assets (Continued)

	Beginning Balances	Increases	Decreases	Transfers	Ending Balances
Discretely presented component units:					
Development Authority					
Capital assets not being depreciated:					
Land	$ 112,041	$ 4,339,446	$ -	$ -	$ 4,451,487
Development Authority capital assets, net	$ 112,041	$ 4,339,446	$ -	$ -	$ 4,451,487
Convention and Visitors Bureau					
Capital assets being depreciated:					
Furniture and equipment	$ 26,490	$ -	$ -	$ -	$ 26,490
Less accumulated depreciation for:					
Furniture and equipment	(11,849)	(2,649)	-	-	(14,498)
Total capital assets being depreciated, net	14,641	(2,649)	-	-	11,992
Convention and Visitors Bureau capital assets, net	$ 14,641	$ (2,649)	$ -	$ -	$ 11,992
Greater Clarks Hill Regional Library					
Capital assets being depreciated:					
Furniture and equipment	$ 13,066	$ -	$ -	$ -	$ 13,066
Less accumulated depreciation for:					
Furniture and equipment	(4,573)	(2,613)	-	-	(7,186)
Total capital assets being depreciated, net	8,493	(2,613)	-	-	5,880
Greater Clarks Hill Regional Library capital assets, net	$ 8,493	$ (2,613)	$ -	$ -	$ 5,880

Note 7 - Long-term and short-term obligations

A. General obligation bonds

General Obligation Bonds Series 2015 – serviced by special purpose local option sales taxes
On July 30, 2015, the County issued the $15,000,000 Columbia County, Georgia, General Obligation Sales Tax Bonds, Series 2015, with interest rates ranging between 4.0% and 5.0%. The Series 2015 Bonds were issued to (a) finance the costs of acquiring, constructing, and equipping certain capital outlay projects of the County, (b) pay capitalized interest and (c) pay expenses incident to the issuance of the Bonds. Interest on the Series 2015 bonds is to be paid semi-annually on April 1 and October 1 and principal is paid April 1 of each year.

General Obligation Refunding Bonds, Series 2016A – serviced by property taxes dedicated for debt service
On October 6, 2016, in connection with the refunding of the General Obligation Refunding Bonds Series 2007A, the County issued a $14,400,000 direct purchase general obligation refunding bond, Series 2016A, with an interest rate of 1.81%. The Series 2016A bond was issued to refund $14,155,000 of the outstanding Series 2007A General Obligation Refunding Bonds with interest rates ranging between 4.0% and 4.25%. The County used the net proceeds to repay all of the outstanding 2007A Series bonds maturing in 2018 through 2024. As a result, the 2007A Series bonds are no longer a liability of the County. Interest on the Series 2016A bond is to be paid semi-annually on January 1 and July 1 and principal is paid January 1 of each year.

General Obligation Refunding Bonds, Series 2016B – serviced by property taxes dedicated for debt service
On August 25, 2016, in connection with the refunding of the General Obligation Bonds Series 2007B, the County issued a $11,430,000 direct purchase general obligation refunding bond, Series 2016B, with an interest rate of 1.08%. The Series 2016B bond was issued to advance refund $11,135,000 of the outstanding Series 2007B General Obligation Bonds with an interest rate of 5%. The County used the net proceeds to purchase U.S. government securities, which were deposited in an irrevocable trust with an escrow agent to provide for all future debt service on the 2007B Series Bonds. As a result, the 2007B Series Bonds are considered defeased, and the County has removed the liability from its accounts. Interest on the Series 2016B bond is to be paid semi-annually on January 1 and July 1 and principal is paid January 1 of each year.

Note 7 - Long-term and short-term obligations (Continued)

General Obligation Bonds Series 2017 – serviced by property taxes dedicated for debt service
On February 14, 2017, the County issued the $60,000,000 Columbia County, Georgia, General Obligation Bonds, Series 2017, with an interest rate of 5.0%. The Series 2017 Bonds were issued to (a) finance the costs of acquiring, constructing, and equipping certain capital outlay projects of the County and (b) pay expenses incident to the issuance of the Bonds. Interest on the Series 2017 bonds is to be paid semi-annually on January 1 and July 1 and principal is paid January 1 of each year.

B. Summary of General Obligation Bonds outstanding

A summary of general obligation bond indebtedness as of June 30, 2018, is as follows:

General Obligation Sales Tax Bonds, Series 2015	$	12,795,000
General Obligation Refunding Bonds, Series 2016A		12,495,000
General Obligation Refunding Bonds, Series 2016B		5,815,000
General Obligation Bonds, Series 2017		60,000,000
Bond issue premiums		11,548,497
Total outstanding general obligation bond debt	$	102,653,497

The annual principal and interest requirements for the County's outstanding general obligation debt as of June 30, 2018, are:

Governmental Activities

June 30,	Principal	Interest	Total	Coupon Rate
	General Obligation Sales Tax Bonds, Series 2015			
2019	$ 2,315,000	$ 639,750	$ 2,954,750	5.00
2020	2,430,000	524,000	2,954,000	5.00
2021	2,555,000	402,500	2,957,500	5.00
2022	2,680,000	274,750	2,954,750	5.00
2023	2,815,000	140,750	2,955,750	5.00
	$ 12,795,000	$ 1,981,750	$ 14,776,750	

Note 7 – Long-term and short-term obligations (Continued)

Governmental Activities (continued)

June 30,	Principal	Interest	Total	Coupon Rate
	General Obligation Refunding Bonds, Series 2016A			
2019	$ 1,935,000	$ 226,160	$ 2,161,160	1.81
2020	1,985,000	191,136	2,176,136	1.81
2021	2,045,000	155,208	2,200,208	1.81
2022	2,105,000	118,193	2,223,193	1.81
2023	2,180,000	80,093	2,260,093	1.81
2024	2,245,000	40,635	2,285,635	1.81
	$ 12,495,000	$ 811,425	$ 13,306,425	
	General Obligation Refunding Bonds, Series 2016B			
2019	$ 5,815,000	$ 62,802	$ 5,877,802	1.08
	$ 5,815,000	$ 62,802	$ 5,877,802	
	General Obligation Bonds, Series 2017			
2019	$ 1,915,000	$ 3,000,000	$ 4,915,000	5.00
2020	2,105,000	2,904,250	5,009,250	5.00
2021	2,185,000	2,799,000	4,984,000	5.00
2022	2,275,000	2,689,750	4,964,750	5.00
2023	2,390,000	2,576,000	4,966,000	5.00
2024-2028	13,850,000	10,964,750	24,814,750	5.00
2029-2033	17,680,000	7,138,250	24,818,250	5.00
2034-2037	17,600,000	2,253,250	19,853,250	5.00
	$ 60,000,000	$ 34,325,250	$ 94,325,250	

Note 7 – Long-term and short-term obligations (Continued)

C. Revenue Bonds – serviced by the Water and Sewerage Fund (the "System")

The Water and Sewerage Revenue Bond Resolutions provide that certain funds be established and maintained while the bonds are outstanding. The funds required and the purpose of each, are as follows:

1. Revenue Fund - To receive all revenue of the water and sewer operation, and fund the other required funds.
2. Sinking Funds - To provide a means for payment of principal and interest.
3. Renewal and Extension Fund - To make replacements, additions, extensions and improvements to the system, and to pay principal and interest on bonds and any obligations payable from the sinking fund.
4. Arbitrage Rebate Fund - To assure compliance with the provisions of the Internal Revenue Code.

The resolutions specify the minimum levels of funding required to be maintained in the sinking funds and the Renewal and Extension fund. The following is a schedule of the outstanding revenue bonds in the System:

Series 2000
On March 1, 2000, the System issued $25,000,000 Water & Sewerage Revenue Bonds Series 2000. In connection with the issuance of the Series 2001A Water and Sewerage Refunding Revenue Bonds, the System partially refunded Series 2000 in the amount of $8,510,000. In connection with the issuance of the Series 2010 Water and Sewer Refunding Revenue Bonds, the System partially refunded Series 2000 in the amount of $9,860,000.

The Series 2000 Bonds were issued to provide funds, together with other funds of the County available therefore, to (a) finance, in whole or in part, the cost of adding to, improving, extending and equipping the Water and Sewerage System of said County, and (b) pay certain expenses necessary to accomplish the foregoing.

The Series 2000 Bonds are secured by a first and prior pledge of and charge on the net revenues of the Water and Sewerage System as governed by the original bond resolution adopted on May 3, 1984, and amended and restated on August 21, 2001. Payment of the principal and interest on the Series 2000 Bonds is insured by a municipal bond insurance policy which was issued by Financial Guaranty Insurance Company simultaneously with the delivery of the Series 2000 Bonds. Interest is to be paid semi-annually on June 1 and December 1 of each year and principal is to be paid annually on June 1 of each year.

Series 2010
In connection with the refunding of the 1996A Water & Sewerage Refunding Revenue Bonds, the 2000 Water & Sewerage Revenue Bonds, and the 2004 Water & Sewerage Refunding Revenue Bonds, the System issued Series 2010 Water and Sewerage Refunding Revenue Bonds in the aggregate principal amount of $60,730,000. In connection with the issuance of the Series 2017 Water and Sewer Refunding Revenue Bond, the System partially refunded Series 2010 in the amount of $36,355,000.

$34,785,000 of the Series 2010 Bonds were issued for the purpose of (a) financing certain improvements to its water and sewerage system and (b) paying the costs of issuing the Series 2010 Bonds. $25,945,000 of the Series 2010 Bonds were issued for the purpose of refunding (i) its Water and Sewerage Revenue Bonds, Series 1996A maturing in 2011, (ii) its Water and Sewerage Revenue Bonds, Series 2000 maturing in 2021 through 2025 and (iii) a portion of its Water and Sewerage Revenue Bonds, Series 2004 maturing in 2017 through 2024.

The Series 2010 Bonds are secured by a pledge of and charge or lien on the net revenues of the Water and Sewerage System, subordinate to the pledge of and charge or lien thereon for payment of the 2000 bonds, as governed by the master bond resolution adopted on August 17, 2010. Interest is to be paid semi-annually on June 1 and December 1 of each year and principal is to be paid annually on June 1 of each year.

Series 2011
In connection with the refunding of the 2001A Water and Sewerage Revenue Bonds, the System issued Series 2011 Water and Sewerage Refunding Revenue Bonds in the aggregate principal amount of $17,125,000. During fiscal year 2018, the County repaid all of the outstanding bonds. As a result, the Series 2011 Bonds are no longer a liability of the System and have no outstanding principal at June 30, 2018.

Note 7 - Long-term and short-term obligations (Continued)

Series 2014
In connection with the refunding of the 2004 Water and Sewerage Revenue Bonds, the System issued a direct purchase Water and Sewerage Refunding Revenue Bond, Series 2014, in the aggregate principal amount of $9,060,000.

The Series 2014 Bond is secured by a pledge of and charge or lien on the net revenues of the Water and Sewerage System, subordinate to the pledge of and charge or lien thereon for payment of the 2000 bonds, as governed by the master bond resolution adopted on August 17, 2010. Interest is to be paid semi-annually on June 1 and December 1 of each year and principal is to be paid annually on June 1 of each year.

Series 2017
On June 8, 2017, in connection with the refunding of the 2010 Water and Sewerage Refunding Revenue Bonds, the County issued a $39,945,000 water and sewerage refunding revenue bond, Series 2017, through a privately negotiated loan to advance refund a portion of the series 2010 water and sewerage bonds, $36,355,000, maturing from 2021 – 2035 with interest rates ranging from 4.0% to 5.0%. The refunding structure is a long-dated soft put bond with an interest rate of 1.585% for the initial three year period then, and to the extent any principal remains outstanding after the soft put date of June 1, 2020, the interest rate will step-up to 9% until the loan is redeemed or modified.

The Series 2017 Bond is secured by a pledge of and charge or lien on the net revenues of the Water and Sewerage System, subordinate to the pledge of and charge or lien thereon for payment of the 2000 bonds, as governed by the master bond resolution adopted on August 17, 2010. Interest is to be paid semi-annually on June 1 and December 1 of each year and principal is to be paid annually on June 1 of each year.

D. Summary of Revenue Bonds outstanding

A summary of revenue bond indebtedness as of June 30, 2018, is as follows:

Water and Sewerage Refunding Revenue Bonds, Series 2000	$ 3,205,000
Water and Sewerage Revenue Bonds, Series 2010	19,695,000
Water and Sewerage Refunding Revenue Bonds, Series 2014	5,910,000
Water and Sewerage Refunding Revenue Bonds, Series 2017	39,945,000
Bond issuance premiums	1,168,215
Total Outstanding Revenue Debt	$ 69,923,215

The bonds are payable solely from net revenues of the System through 2035. Pursuant to the master bond resolution, the County is to establish rates that will always provide net revenues in each bond year which shall not be less than 110% of the debt service requirement for such bond year, plus 100% of the amounts required to be deposited into the sinking fund accounts. Annual principal and interest payments on the bonds are expected to require less than 50% of the net revenues. The total principal and interest remaining to be paid on the bonds is $110,590,174. Principal and interest paid for the current year and net income available for debt service were $5,237,553 and $16,118,395, respectively. The annual requirements of principal and interest to amortize each of the County's outstanding revenue debt as of June 30, 2018, are as follows:

Note 7 - Long-term and short-term obligations (Continued)

	Business-type Activities			
	Revenue Bond Debt			
June 30,	Principal	Interest	Total	Coupon Rate
Water and Sewerage Refunding Revenue Bonds, Series 2000				
2019	$ 1,555,000	$ 192,300	$ 1,747,300	4.30
2020	1,650,000	99,000	1,749,000	4.30
	$ 3,205,000	$ 291,300	$ 3,496,300	
Water and Sewerage Revenue Bonds, Series 2010				
2019	$ 1,925,000	$ 888,125	$ 2,813,125	4.00
2020	1,485,000	791,875	2,276,875	4.00
2021	1,190,000	732,475	1,922,475	5.00
2022	1,050,000	672,975	1,722,975	4.00
2023	1,310,000	620,475	1,930,475	5.00
2024-2028	4,750,000	2,284,925	7,034,925	5.00
2029-2033	5,455,000	1,247,200	6,702,200	4.00 - 5.00
2034-2035	2,530,000	152,800	2,682,800	4.00 - 4.50
	$ 19,695,000	$ 7,390,850	$ 27,085,850	
Water and Sewerage Refunding Revenue Bonds, Series 2014				
2019	$ 270,000	$ 149,795	$ 419,795	2.53
2020	815,000	142,951	957,951	2.53
2021	280,000	122,294	402,294	2.53
2022	935,000	115,198	1,050,198	2.53
2023	280,000	91,499	371,499	2.53
2024-2025	3,330,000	161,581	3,491,581	2.53
	$ 5,910,000	$ 783,318	$ 6,693,318	
Water and Sewerage Refunding Revenue Bonds, Series 2017				
2019	$ -	$ 633,128	$ 633,128	1.60
2020	-	633,128	633,128	1.60
2021	2,230,000	3,595,050	5,825,050	9.00
2022	1,980,000	3,394,350	5,374,350	9.00
2023	2,630,000	3,216,150	5,846,150	9.00
2024-2028	10,350,000	13,004,100	23,354,100	9.00
2029-2033	14,805,000	7,805,250	22,610,250	9.00
2034-2035	7,950,000	1,088,550	9,038,550	9.00
	$ 39,945,000	$ 33,369,706	$ 73,314,706	

Note 7 - Long-term and short-term obligations (Continued)

E. Lease purchase agreements

Motorola Solutions, Inc.
In February 2012, the County entered into a lease purchase agreement with Motorola Solutions, Inc. for the purchase of an 800 MHZ Trunked Radio System. The total cost of the system was $6,950,750, with a down payment of $3,500,000, leaving a balance to finance of $3,450,750 at a lease rate of 3.19%. The lease term is for ten years with principal and interest to be paid annually on March 1 of each year. The radio system is included as a capital asset in the government-wide statement of net position, and the expense resulting from amortization of the asset recorded under this lease purchase agreement is included with depreciation expense.

PNC Equipment Finance, LLC
In August 2017, the County entered into a lease purchase agreement with PNC Equipment Finance, LLC for the purchase of a 2018 Pierce Impel Pumper for the Fire Services Division. The total cost of the equipment to be financed was $515,179 at a lease rate of 3.257%. The lease term is for ten years with principal and interest to be paid annually on August 10 of each year. The equipment is included as a capital asset in the government-wide statement of net position, and the expense resulting from amortization of the asset recorded under this lease purchase agreement is included with depreciation expense.

The annual requirements of principal and interest as of June 30, 2018, are as follows:

Governmental Activities
Lease Purchase Agreements

June 30,	Principal	Interest	Total
2019	$ 404,661	$ 64,995	$ 469,656
2020	417,599	52,056	469,655
2021	430,951	38,704	469,655
2022	444,729	24,925	469,654
2023	50,485	10,705	61,190
2024-2028	278,186	27,763	305,949
	$ 2,026,611	$ 219,148	$ 2,245,759

F. Land purchase agreement

In December 2016, the County entered into a land purchase agreement for the purchase of 79.402 acres. The total cost of the land was $1,193,504, with a down payment of $240,680, leaving a balance to finance of $952,824. The payment term is for four years with principal to be paid annually on December 20th of each year. The County executed a note and security deed for no interest to the seller for the debt discussed above. The land is included as a capital asset in the government-wide statement of net position.

The annual requirements of payments as of June 30, 2018, are as follows:

Governmental Activities
Land Purchase Agreement

June 30,	Principal
2019	$ 238,206
2020	238,206
2021	238,206
	$ 714,618

Note 7 - Long-term and short-term obligations (Continued)

G. Refunding and Advance Refunding

On September 30, 2010, included in the Series 2010 Water and Sewerage Revenue Bonds, the County issued Water and Sewerage Refunding Revenue Bonds in the aggregate principal amount of $9,080,000, with interest rates ranging from 2% - 5%, to refund all outstanding 1996A Water and Sewerage Revenue Bonds in the amount of $670,000 with an interest rate of 5.4% and a portion of outstanding 2000 Water and Sewerage Revenue Bonds in the amount of $9,860,000 with an interest rate of 5.5%. The net proceeds of $10,305,060 (after payment of $122,317 of underwriting fees and other issuance costs) plus an additional $416,160 of the 1996A and 2000 Series sinking fund monies were used to repay all of the outstanding 1996A Series bonds and the outstanding 2000 Series bonds maturing in 2021 through 2025. As a result, the Series 1996A bonds are no longer a liability of the System.

Also, on September 30, 2010, included in the Series 2010 Water and Sewerage Revenue Bonds, the County issued Water and Sewerage Refunding Revenue Bonds in the aggregate principal amount of $16,865,000, with interest rates ranging from 2% - 5%, to advance refund a portion of outstanding 2004 Water and Sewerage Revenue Bonds in the amount of $16,875,000 with interest rates ranging from 4.5% to 5.0%. The net proceeds of $19,299,533 (after payment of $227,160 of underwriting fees and other issuance costs) plus an additional $278,058 of the 2004 Series sinking fund monies were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for the refunded portions' debt service payments on the 2004 Series bonds. As a result, the refunded portions of the 2004 Series bonds are considered to be defeased and the liability for those bonds have been reduced by the refunded portions.

The total refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $11,759 for the 1996A Series, $140,934 for the 2000 Series, and $3,397,209 for the 2004 Series. These differences, reported in the accompanying financial statements as deferred outflows, are being charged to operations through the year 2011, 2025, and 2024, respectively, using the straight-line method, which is not significantly different from the effective-interest method. The County completed the refunding to reduce its total debt service payments over the next 15 years by approximately $3.9 million and to obtain an economic gain (difference between present values of the old and new debt service payments) of approximately $3.0 million.

On September 2, 2011, the County issued Water and Sewerage Refunding Revenue Bonds in the aggregate principal amount of $17,125,000, with interest rates ranging from 1% - 4%, to refund $18,645,000 of outstanding 2001A Water and Sewerage Revenue Bonds with interest rates ranging from 4.2% to 4.7%. The net proceeds of $18,771,171 (after payment of $283,067 of underwriting fees and other issuance costs) plus an additional $898,369 of the 2001A Series sinking fund monies were used to repay the 2001A Water and Sewerage Revenue Bonds.

The current refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $160,338. This difference, reported in the accompanying financial statements as a deferred outflow, is being charged to operations through the year 2018 using the straight-line method, which is not significantly different from the effective-interest method. The County completed the refunding to reduce its total debt service payments over the next 7 years by approximately $2.4 million and to obtain an economic gain (difference between present values of the old and new debt service payments) of approximately $2.3 million.

On May 8, 2014, the County issued a direct purchase Water and Sewerage Refunding Revenue Bond in the aggregate principal amount of $9,060,000, with an interest rate of 2.535%, to refund $8,910,000 of outstanding 2004 Water and Sewerage Revenue Bonds with interest rates ranging from 3.5% to 5.0%. The net proceeds of $8,942,547 (after payment of $117,453 of placement agent fees and other issuance costs) plus an additional $162,734 of the 2004 Series sinking fund monies were used to repay the 2004 Water and Sewerage Revenue Bonds.

The current refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $186,738. This difference, reported in the accompanying financial statements as a deferred inflow, is being charged to operations through the year 2025 using the straight-line method, which is not significantly different from the effective-interest method. The County completed the refunding to reduce its total debt service payments over the next 11 years by approximately $1.2 million and to obtain an economic gain (difference between present values of the old and new debt service payments) of approximately $1.0 million.

Note 7 - Long-term and short-term obligations (Continued)

On August 25, 2016, the County issued a $11,430,000 direct purchase general obligation refunding bond, Series 2016B, with an interest rate of 1.08% to advance refund $11,135,000 of the outstanding series 2007B general obligation bonds with an interest rate of 5.0%. The net proceeds of $11,307,287 plus an additional $92,792 of the 2007B sinking fund monies were used to purchase U.S. government securities, which were deposited in an irrevocable trust with an escrow agent to provide for all future debt service on the 2007B series bonds. As a result, the 2007B series bonds are considered defeased, and the County has removed the liability from its accounts.

The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $32,102. This difference, reported in the accompanying government-wide financial statements as a deferred outflow, is being charged to operations through the year 2019 using the straight-line method, which is not significantly different from the effective-interest method. The County completed the refunding to reduce its total debt service payments over the next 2 years by approximately $511,590 and to obtain an economic gain (difference between present values of the old and new debt service payments) of approximately $500,433.

On October 6, 2016, the County issued a $14,400,000 direct purchase general obligation refunding bond, Series 2016A, with an interest rate of 1.81% to refund $14,155,000 of the outstanding series 2007A general obligation bonds with interest rates ranging from 4.0% - 4.25%. The net proceeds of $14,243,908 plus an additional $195,712 of the 2007A sinking fund monies were used to repay all of the outstanding 2007A Series bonds maturing in 2018 through 2024. As a result, the 2007A Series bonds are no longer a liability of the County.

The current refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $28,025. This difference, reported in the accompanying government-wide financial statements as a deferred inflow, is being charged to operations through the year 2024 using the straight-line method, which is not significantly different from the effective-interest method. The County completed the refunding to reduce its total debt service payments over the next 7 years by approximately $1.2 million and to obtain an economic gain (difference between present values of the old and new debt service payments) of approximately $1.1 million.

On June 8, 2017, the County issued a $39,945,000 water and sewerage refunding revenue bond, Series 2017, through a privately negotiated loan to advance refund a portion of the series 2010 water and sewerage bonds, $36,355,000, maturing from 2021 – 2035 with interest rates ranging from 4.0% to 5.0%. The refunding structure is a long-dated soft put bond with an interest rate of 1.585% for the initial three year period then, and to the extent any principal remains outstanding after the soft put date of June 1, 2020, the interest rate will step-up to 9% until the loan is redeemed or modified.

The net proceeds of $39,603,109 were used to purchase U.S. government securities, which were deposited in an irrevocable trust with an escrow agent to provide for all future debt service on the refunded 2010 series bonds. As a result, the portion of the 2010 series bonds that were refunded are considered defeased, and the County has removed the liability from its accounts.

The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $1,031,489. This difference, reported in the accompanying financial statements as a deferred outflow, is being charged to operations through the year 2035 using the straight-line method, which is not significantly different from the effective-interest method. Because the County intends to purchase, modify, or reissue the loan prior to the put date of June 1, 2020, the County completed the refunding to reduce its total debt service payments over the next 3 years by approximately $3,018,976 and to obtain an economic gain (difference between present values of the old and new debt service payments) over that same 3 year period of approximately $959,942.

Note 7 - Long-term and short-term obligations (Continued)

H. Changes in long-term liabilities

The following is a summary of long-term debt transactions for the year ended June 30, 2018. Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the totals for governmental activities. At year end, $63,674 of internal service funds compensated absences is included in the following amounts. Also, for the governmental activities, compensated absences and the net OPEB liability are generally liquidated by the general fund.

	Beginning Balances	Additions	Reductions	Ending Balances	Current Portion
Governmental activities:					
Bonds payable:					
General Obligation Bonds:					
Series 2015	15,000,000	-	(2,205,000)	12,795,000	2,315,000
Series 2016A	14,370,000	-	(1,875,000)	12,495,000	1,935,000
Series 2016B	11,295,000	-	(5,480,000)	5,815,000	5,815,000
Series 2017	60,000,000	-	-	60,000,000	1,915,000
Bond issuance premiums	12,390,929	-	(842,432)	11,548,497	-
Total bonds payable	113,055,929	-	(10,402,432)	102,653,497	11,980,000
Other liabilities:					
Net OPEB liability	5,871,852	-	(205,443)	5,666,409	-
Land purchase agreement	952,824	-	(238,206)	714,618	238,206
Lease purchase agreements	1,860,546	515,179	(349,114)	2,026,611	404,661
Compensated absences	5,497,178	3,527,109	(3,386,405)	5,637,882	2,818,941
Total other liabilities	14,182,400	4,042,288	(4,179,168)	14,045,520	3,461,808
Governmental activities long-term liabilities	$ 127,238,329	$ 4,042,288	$ (14,581,600)	$ 116,699,017	$ 15,441,808
Business-type activities:					
Revenue debt:					
Water and Sewerage Refunding Bonds:					
Series 2000	$ 3,205,000	$ -	$ -	$ 3,205,000	$ 1,555,000
Series 2010	21,555,000	-	(1,860,000)	19,695,000	1,925,000
Series 2011	1,135,000	-	(1,135,000)	-	-
Series 2014	6,175,000	-	(265,000)	5,910,000	270,000
Series 2017	39,945,000	-	-	39,945,000	-
Bond issuance premiums	1,429,190	-	(260,975)	1,168,215	-
Total revenue debt	73,444,190	-	(3,520,975)	69,923,215	3,750,000
Other liabilities:					
Net OPEB liability	1,019,034	-	(38,474)	980,560	-
Compensated absences	1,214,944	760,508	(683,840)	1,291,612	645,806
Liability for landfill closure and postclosure care costs	7,470,557	669,879	(535,409)	7,605,027	316,876
Total other liabilities	9,704,535	1,430,387	(1,257,723)	9,877,199	962,682
Business-type activities long-term liabilities	$ 83,148,725	$ 1,430,387	$ (4,778,698)	$ 79,800,414	$ 4,712,682

Note 7 - Long-term and short-term obligations (Continued)

I. Discretely presented component units

Development Authority Taxable Revenue Bond, Series 2017
On December 28, 2017, the Development Authority issued a $5,300,000 direct purchase taxable revenue bond, Series 2017, with an interest rate of 3.62%. The Series 2017 Bond was issued to finance the acquisition of property for the development of an industrial park, with the intent to lease or sell portions of the property for the purposes of developing trade, commerce, industry and employment opportunities. Interest on the Series 2017 Bond is to be paid semi-annually on May 1 and November 1 of each year and principal is to be paid annually on November 1 of each year.

As part of an intergovernmental agreement entered into between the Development Authority and the County in anticipation of issuing the Series 2017 Bond, the County agrees to pay the initial $1,500,000 in debt service payments, and the Development Authority will pay the remainder of the debt service payments through the development and sale of the property.

The Series 2017 Bond is secured in accordance with provisions of an intergovernmental contract between the Development Authority and the County, whereas the County agrees to provide funds, subject to a one mill limitation, which shall be sufficient to pay the principal of and interest due on the Bond, if funds are not available from revenues received through the development and sale of the property.

The annual requirements of principal and interest as of June 30, 2018, are as follows:

	Development Authority		
	Taxable Revenue Bond, Series 2017		
June 30,	Principal	Interest	Total
2019	$ -	$ 257,412	$ 257,412
2020	509,000	182,647	691,647
2021	527,000	163,896	690,896
2022	546,000	144,474	690,474
2023	566,000	124,347	690,347
2024-2028	3,152,000	293,365	3,445,365
	$ 5,300,000	$ 1,166,141	$ 6,466,141

Note 7 - Long-term and short-term obligations (Continued)

The following is a summary of long-term debt transactions for the discretely presented component units for the year ended June 30, 2018:

	Beginning Balances	Additions	Reductions	Ending Balances	Current Portion
Development Authority					
Taxable Revenue Bond, Series 2017	$ -	$ 5,300,000	$ -	$ 5,300,000	$ -
Development Authority long-term liabilities	$ -	$ 5,300,000	$ -	$ 5,300,000	$ -
Board of Health					
Compensated absences	$ 79,581	$ -	$ -	$ 79,581	$ 79,581
Net pension liability	1,374,802	-	(210,458)	1,164,344	-
Board of Health long-term liabilities	$ 1,454,383	$ -	$ (210,458)	$ 1,243,925	$ 79,581
Greater Clarks Hill Regional Library (GCHRL)					
Compensated absences	$ 115,658	$ 112,056	$ (101,226)	$ 126,488	$ 63,244
GCHRL long-term liabilities	$ 115,658	$ 112,056	$ (101,226)	$ 126,488	$ 63,244

Note 8 – Unavailable/unearned revenues

The balance of unavailable revenues and unearned revenues in the fund financial statements and unearned revenues in the government-wide financial statements at year-end are composed of the following elements:

	Unavailable Revenue	Unearned Revenue
Taxes receivable net of allowance, unavailable - General Fund	$ 96,147	$ -
Taxes receivable net of allowance, unavailable - Special Revenue Fund	40,721	-
Accounts receivable, unavailable - Special Revenue Fund	5,204	-
Taxes receivable net of allowance, unavailable - Debt Service Fund	19,675	-
Income received in advance of being earned - General Fund	-	3,207
Rental income received in advance of being earned - Enterprise Fund	-	150,641
	$ 161,747	$ 153,848

Note 9 - Landfill closure and postclosure care cost

State and Federal laws and regulations require that the County place a final cover on its landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the County is required to report a portion of these costs as operating expense in each period based on landfill capacity used as of each balance sheet date. After the initial calculation of the current closure and postclosure care costs, these costs are required to be adjusted annually for the effects of inflation or deflation, technology, or applicable laws or regulations. The County has two cells at the landfill, both of which are currently closed and no longer accepting waste. As of June 30, 2018, the County has a remaining 22 years of monitoring. Adequate funding is available in the Solid Waste Management Fund to support closure and post-closure operations.

Note 9 - Landfill closure and postclosure care cost (Continued)

The estimated liabilities for landfill closure and postclosure costs as of June 30, 2018, are as follows:

Cell	Usage	Estimated Liability
Unlined cell	100%	$ 1,452,599
D Cell	100%	6,152,428
Total		$ 7,605,027

Note 10 – Fund balance classifications

The composition of the Special Programs Fund Balance classification in the fund financial statements is as follows :

	Nonmajor Governmental Funds
Special Programs, restricted:	
Building inspections	$ 2,384,550
Library	465,350
E911	1,881,464
Courts	790,854
Sheriff	2,097,318
Tourism & events	587,351
Fire apparatus maintenance	1,209,238
Transportation	1,136,246
Total restricted	$ 10,552,371
Special Programs, committed:	
Recreation	$ 68,131
Street lights districts	1,376,490
Sheriff	99,802
Tourism & events	272,246
Total committed	$ 1,816,669

Note 11 – Conduit debt obligations

From time to time, the Development Authority of Columbia County has issued tax exempt industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private sector entity served by the bond issuance. Neither the Development Authority, the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of June 30, 2018, there were two series of Development Authority tax exempt industrial revenue bonds outstanding, with an aggregate principal amount of $9,615,000.

Note 12 - Risk management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; losses resulting from providing accident and health benefits to employees, retirees, and their dependents; and natural disasters. 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. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs and other economic and social factors. The County established internal service funds for the employee group health program and property/general liability claims. Workers' compensation claims are accounted for within the General Fund since payment is expected to be made within one year. The County made no reduction in its insurance coverage during the year ended June 30, 2018. During the past three years claims have not exceeded insurance coverage. The County believes that the insurance coverage is adequate.

The County provides a self-funded employee group health program in which a third party administrator is employed to process claims. Specific stop loss coverage in the amount of $200,000 per covered individual is maintained to reduce the exposure from catastrophic claims. IBNR claims are accounted for as accrued expenses in the Employee Medical Plan Internal Service Fund. Contributions are paid into the Employee Medical Fund by all other participating funds and are available to pay claims, claim reserves and administrative costs of the program. Management continues to monitor the performance of this fund to ensure that contributions charged to the funds and employees of the County are adequate.

The County accounts for the employee flexible spending account within the Employee Medical Fund. The balance in accounts payable for this fund shown in the accompanying financial statements includes a flexible spending account payable of $11,255.

The County has joined together with other municipalities in the state as a member of the Association of County Commissioners of Georgia Interlocal Risk Management Agency Property and Liability Insurance Fund (ACCG-IRMA) and the ACCG Group Self-Insurance Workers Compensation Fund (ACCG-GSIWCF), public entity risk pools currently operating as a common risk management and insurance program for member local governments. As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's agent and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The County is also to allow the pool's agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds. The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member government contract and in accordance with the worker's compensation law of Georgia. The funds are to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

As a participant in the ACCG-GSIWCF, which also provides claims administration and loss control services, the County has a $300,000 loss retention level, which means that the County retains the first $300,000 (in the form of a deductible) on its workers' compensation claims. Premiums are paid into the General Fund by all other participating funds and are available to pay claims, claim reserves and administrative costs of the program. These interfund premiums are used to reduce the amount of claims expenditure reported in the General Fund.

During 1994, Columbia County entered into an agreement with the ACCG-IRMA to provide coverage for property, automobile, general liability, law enforcement liability, public officials' liability, crime and boiler and machinery exposures. The County has a loss retention level of $100,000 per occurrence, which means that the County retains the first $100,000 (in the form of a deductible) on such claims. The County separately budgets funds for claims for which no governmental immunity exists, and other claims which the County deems appropriate for payment. Premiums are paid into the Risk Management Fund by all other participating funds and are available to pay claims, claim reserves and administrative costs of the program.

Note 12 - Risk management (Continued)

IBNR claims have been accrued as claims liabilities based primarily upon the fund's third party administrator's claims projections and are included in current year claims estimates. Changes in the balances of claims payable in the respective funds during fiscal years 2018 and 2017 are as follows:

2018	General Fund	Employee Medical	Risk Management	Total
Unpaid claims, beginning	$ 582,006	$ 743,508	$ 464,170	$ 1,789,684
Incurred claims	976,744	10,984,609	1,099,812	13,061,165
Claims paid	(944,120)	(10,672,804)	(901,285)	(12,518,209)
Unpaid claims, ending	$ 614,630	$ 1,055,313	$ 662,697	$ 2,332,640
2017				
Unpaid claims, beginning	$ 316,143	$ 574,410	$ 572,874	$ 1,463,427
Incurred claims	863,849	11,117,673	816,214	12,797,736
Claims paid	(597,986)	(10,948,575)	(924,918)	(12,471,479)
Unpaid claims, ending	$ 582,006	$ 743,508	$ 464,170	$ 1,789,684

Note 13 - Pension plans

Defined Contribution Plan

The County and its qualified employees participate in the Columbia County Money Purchase Retirement Plan, a defined contribution pension plan, in accordance with Section 401(a) of the Internal Revenue Code. On November 21, 2006, the County adopted the administrative services agreement with the International City/County Management Association Retirement Corporation (ICMA-RC), the Plan Administrator. On February 20, 2007, the County executed the *Declaration of Trust* of the ICMA-RC Retirement Trust. The ICMA-RC is to act as the public plan sponsor for employees participating in the 401(a) retirement plan of the County with the responsibility to obtain investment alternatives and services for employees participating in the plan.

Compensation as defined by the plan and trust document is all of each participant's W-2 earnings which are actually paid to the employee (working at least 1,000 hours per year) during the plan year by Columbia County for services rendered to the Employer, plus any contributions made pursuant to a salary reduction agreement which are not includible in the gross income of the Participant under section 125, 132(f)(4), 402(e)(3), 402(h)(1)(B), 406(b), 414(h)(2) or 457(b) of the Internal Revenue Code. Plan provisions and contribution requirements are established and may be amended by the Columbia County Board of Commissioners.

The maximum contribution by the County to an employee's retirement account is 8%, which consists of (a) a base amount equal to 4% of the annual salary of an employee plus (b) a matching contribution equal to one half of the amount an employee voluntarily contributes into the deferred compensation plan, up to a maximum of 4% of the employee's annual salary. The vesting schedule for the employer portion of the contribution is as follows:

Year 1	0%
Year 2	25%
Year 3	50%
Year 4	75%
Year 5	100%

Note 13 - Pension plans (Continued)

All regular employees who work more than 1,000 hours during the calendar year are eligible to participate by receiving contributions from the County into the plan. At June 30, 2018, 98.8% or 1,179 of the County's 1,193 employees were eligible to receive employer contributions into the plan. The payroll for eligible employees amounted to $49,449,918 for the year ended June 30, 2018. During the year ended June 30, 2018, the County contributed $3,400,492 to the defined contribution plan, or approximately 9% of the covered payroll. The defined contribution plan assets at June 30, 2018, are as follows (reported at fair value for financial reporting purposes):

Money Funds	$	8,138,130
Mutual Funds		45,183,871
Total assets	$	53,322,001

Deferred Compensation Plan

The County has adopted a deferred compensation plan, the Columbia County Deferred Compensation Plan, in accordance with Section 457 of the Internal Revenue Code. The plan allows any employee participant to defer gross compensation in an amount not to exceed $18,500 per year. Any employee participant who reaches age 50 before the end of the calendar year is eligible to contribute an additional amount not to exceed $6,000 per year. All administration costs of the plan are deducted from the participants' accounts. Benefit payments are payable upon termination of employment, unforeseeable emergency, retirement or death. The Custodial Account Agreement requires the County set aside assets and income from the plan in trust for the exclusive benefit of the participants and their beneficiaries. The County is in compliance with the agreement.

The County believes that it has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

Investments are managed by the Plan Administrator, the International City/County Management Association Retirement Corporation (ICMA-RC). ICMA-RC provides at least 15 investment options covering a variety of asset classes ranging from aggressive growth equity mutual funds to bond mutual funds to stable value and money market funds. Employees can invest in one or all of the funds.

At June 30, 2018, 96.1% or 1,147 of the County's 1,193 employees were participants in the deferred compensation plan. The employees of the County contributed $3,847,055 to the deferred compensation plan during the year ended June 30, 2018. No other contributions are made into this plan.

The County has amended its plan to comply with the requirements of subsection (g) of Internal Revenue Code Section 457 and it has adopted GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. All assets and income of the plan described in subsection (b)(6) are held in trust for the exclusive benefit of the participants and their beneficiaries.

Defined Benefit Plans

Certain employees, elected officials, and appointed officials are eligible for participation in various multiple employer cost-sharing defined benefit pension plans. The County does not make contributions to the plans, qualifying the plans as special funding situations under the requirements of GASB guidance. Management has determined the related impact on the financial statements to be immaterial. Further information may be obtained from the individual plans, as listed below:

Sheriff's Retirement Fund of Georgia
Magistrates' Retirement Fund of Georgia
Georgia Firefighters' Pension Fund
Judges of the Probate Courts Retirement Fund of Georgia
Superior Court Clerks' Retirement Fund of Georgia
Georgia Judicial Retirement System
Employees' Retirement System of Georgia

Note 13 - Pension plans (Continued)

Discretely presented component units – Defined Benefit Plan - Board of Health
All full-time employees of the Board are qualified for participation in the Employees' Retirement System of Georgia (ERS). For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the ERS and additions to/deductions from ERS's fiduciary net position have been determined on the same basis as they are reported by ERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Plan description: ERS is a cost-sharing multiple-employer defined benefit pension plan established by the Georgia General Assembly during the 1949 Legislative Session for the purpose of providing retirement allowances for employees of the State of Georgia and its political subdivisions. ERS is directed by a Board of Trustees. Title 47 of the O.C.G.A. assigns the authority to establish and amend the benefit provisions to the State Legislature. ERS issues a publicly available financial report that can be obtained at www.ers.ga.gov/financials.

Benefits provided: The ERS Plan supports three benefit tiers: Old Plan, New Plan, and Georgia State Employees' Pension and Savings Plan (GSEPS). Employees under the old plan started membership prior to July 1, 1982 and are subject to plan provisions in effect prior to July 1, 1982. Members hired on or after July 1, 1982 but prior to January 1, 2009 are new plan members subject to modified plan provisions. Effective January 1, 2009, new state employees and rehired state employees who did not retain membership rights under the Old or New Plans are members of GSEPS. ERS members hired prior to January 1, 2009 also have the option to irrevocably change their membership to GSEPS.

Under the old plan, the new plan, and GSEPS, a member may retire and receive normal retirement benefits after completion of 10 years of creditable service and attainment of age 60 or 30 years of creditable service regardless of age. Additionally, there are some provisions allowing for early retirement after 25 years of creditable service for members under age 60.

Retirement benefits paid to members are based upon the monthly average of the member's highest 24 consecutive calendar months, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, postretirement cost-of-living adjustments may also be made to members' benefits, provided the members were hired prior to July 1, 2009. The normal retirement pension is payable monthly for life; however, options are available for distribution of the member's monthly pension, at reduced rates, to a designated beneficiary upon the member's death. Death and disability benefits are also available through ERS.

Contributions: Member contributions under the old plan are 4% of annual compensation, up to $4,200, plus 6% of annual compensation in excess of $4,200. Under the old plan, the state pays member contributions in excess of 1.25% of annual compensation. Under the old plan, these state contributions are included in the members' accounts for refund purposes and are used in the computation of the members' earnable compensation for the purpose of computing retirement benefits. Member contributions under the new plan and GSEPS are 1.25% of annual compensation. The Board's total required contribution rate for the year ended June 30, 2018 was 24.81% of annual covered payroll for old and new plan members and 21.78% for GSEPS members. The rates include the annual actuarially determined employer contribution rate of 24.69% of annual covered payroll for old and new plan members and 21.66% for GSEPS members, plus a 0.12% adjustment for the HB 751 one-time benefit adjustment of 3% to retired state employees. The Board's contributions to ERS totaled $188,236 for the year ended June 30, 2018. Contributions are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At June 30, 2018, the Board reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2016. An expected total pension liability as of June 30, 2017 was determined using standard roll-forward techniques. The Board's proportion of the net pension liability was based on contributions to ERS during the fiscal year ended June 30, 2017. At June 30, 2017, the Employer's proportion was 0.028669%, which was a decrease of 0.000394% from its proportion measured as of June 30, 2016.

Note 13 - Pension plans (Continued)

For the year ended June 30, 2018, the Board recognized pension expense of $150,676. At June 30, 2018, the Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	$ -	$ 2,899
Differences between expected and actual experience	12,749	-
Changes of assumptions	2,651	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	7,106	10,233
Employer contributions subsequent to the measurement date	188,236	-
Total	$ 210,742	$ 13,132

Board contributions subsequent to the measurement date of $188,236 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2019	$ (12,957)
2020	42,273
2021	13,071
2022	(33,013)
2023	-
Thereafter	-
	$ 9,374

Actuarial assumptions: The total pension liability as of June 30, 2017 was determined by an actuarial valuation as of June 30, 2016 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increases	3.25 - 7.00%, including inflation
Investment rate of return	7.50%, net of pension plan investment expense, including inflation

Post-retirement mortality rates were based on the RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries projection scale BB and set forward 2 years for both males and females for service retirements and dependent beneficiaries. The RP-2000 Disabled Mortality Table with future mortality improvement projected to 2025 with Society of Actuaries projection scale BB and set back 7 years for males and set forward 3 years for females was used for death after disability retirement. There is a margin for future mortality improvement in the tables used by the System. Based on the results of the most recent experience study adopted by the Board on December 17, 2015, the numbers of expected future deaths are 9-12% less than the actual number of deaths that occurred during the study period for service retirements and beneficiaries and for disability retirements. Rates of mortality in active service were based on the RP-2000 Employee Mortality Table projected to 2025 with projection scale BB.

The actuarial assumptions used in the June 30, 2016, valuation were based on the results of an actuarial experience study for the period July 1, 2009 – June 30, 2014.

Note 13 - Pension plans (Continued)

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

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30.00%	-0.50%
Domestic large equities	37.20%	9.00%
Domestic mid equities	3.40%	12.00%
Domestic small equities	1.40%	13.50%
International developed market equities	17.80%	8.00%
International emerging market equities	5.20%	12.00%
Alternatives	5.00%	10.50%
Total	100.00%	

* Rates shown are net of inflation

Discount rate: The discount rate used to measure the total pension liability was 7.50 %. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease (6.5%)	Current discount rate (7.5%)	1% Increase (8.5%)
Employer's proportionate share of the net pension liability	1,643,414	1,164,344	755,683

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued ERS financial report which is publically available at www.ers.ga.gov/financials.

Note 14 – Post employment benefits other than pensions

During the year ended June 30, 2017, the County adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, which establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures for other postemployment benefits (OPEB) that are provided to the employees of state and local governmental employers.

Plan Description

House Bill No. 1820, Act No. 830 passed during the April 7, 2004, legislative session of the Georgia General Assembly and approved by the Governor of Georgia on May 17, 2004, provides continuation of health insurance to certain retired elected officials of the County and may only be amended by the Georgia General Assembly and Governor of Georgia. Resolution No. 05-455R was approved, and may be amended by, the Board to further offer continuation of health insurance to all eligible retirees and their spouses. As a result, the *Columbia County Postretirement Benefit Program*, a single-employer defined benefit OPEB plan, was established, The Columbia County Employee Medical Plan Trust Agreement, which was established and may be amended by the Board, sets forth the benefit provisions of the plan. There are no substantive commitments for benefits other than as stated in the plan. The plan states that these retirees shall be entitled after separation from County employment to continue to participate in and be covered by the health insurance plan of the County with the same benefits as those offered to active employees (medical, dental, and prescription drug), provided that such retiree must have served at least 15 years of employment and pay 100% of the premium associated with such participation. The County currently contracts with United Healthcare to administer the post-employment health care benefits. The plan does not issue a separate stand-alone report and is not included in the report of another entity.

The following schedule reflects employees covered by the benefit terms as of June 30, 2018.

Inactive employees or beneficiaries currently receiving benefit payments	34
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	1,075
	1,109

Funding Policy

The County provides a self-funded employee group health program in which a third party administrator is employed to process claims. Specific stop loss coverage in the amount of $200,000 per covered individual is maintained to reduce the exposure from catastrophic claims. For active employees, the premium is shared by the employer and employee. Retired employees must contribute 100% of the total premium (both employee and employer portions). For fiscal year 2018, the County contributed $7.8 million, or 70% of total premiums, and plan members contributed $3.3 million, or 30% of total premiums, to the employee group health program. The required monthly contribution rates of plan members range from $76-$512, depending on the selected plan. When retiree benefits paid from the plan are in excess of retiree contributions into the plan, the County is deemed to have made contributions to the plan on behalf of retirees and/or beneficiaries. For the fiscal year ended June 30, 2018, retiree claims paid were in excess of retiree contributions. Therefore, the County contributed $42,021 on behalf of retirees and/or beneficiaries to the OPEB Health Care Plan during the fiscal year. The Board established and may amend the funding policy for the OPEB Health Care Plan.

Net OPEB Liability

The County's net OPEB liability was measured as of June 30, 2018, (the "measurement date") and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2017 (the "valuation date"). No significant changes in the plan or those covered by the plan occurred between the actuarial valuation and measurement dates.

Discount rate. The discount rate as of the actuarial valuation date was 3.58%. The discount rate used to roll forward the total OPEB liability as of the actuarial valuation date to the measurement date was 3.87%. These rates reflect the yield on Bond Buyer 20-Bond GO Index at June 30, 2017 and 2018, respectively.

Note 14 – Post employment benefits other than pensions (Continued)

Actuarial assumptions. Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continued revision as results are compared to past expectations and new estimates are made about the future. The assumptions used in the June 30, 2018, actuarial valuation are as follows:

Cost Method	Entry Age Normal Method
Payroll Inflation Rate	4.0% per year
Medical Cost Trend Rate	6.5% decreasing by .1% per year to an ultimate rate of 5.0%
Dental Cost Trend Rate	5.5% decreasing by .5% per year to an ultimate rate of 4.0%
Marital Status	80% of retirees are married
Plan participation	80% of future eligible retirees under age 65 elect coverage. 30% of retirees elect spousal coverage. 95% of all retirees and spouses cease coverage at age 65.

Mortality rates were based on the RP-2014 Mortality Table with MP-2016 scale, with separate rates for males and females, for the beginning of the fiscal year and RPH-2014 with MP-2017 for the end of the fiscal year.

OPEB plan fiduciary net position. The County has elected not to establish a separate trust fund to account for OPEB. Therefore, the fiduciary net position as of June 30, 2018, was $0.

Changes in the Net OPEB Liability

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Beginning balances	$ 6,890,886	$ -	$ 6,890,886
Changes for the year:			
Service cost	575,877	-	575,877
Interest	241,510	-	241,510
Change of assumptions	(356,120)	-	(356,120)
Differences between expected and actual experience	(663,163)	-	(663,163)
Benefit payments	(42,021)	-	(42,021)
Contributions - employer	-	-	-
Net investment income	-	-	-
Administrative expenses		-	-
Net changes	(243,917)	-	(243,917)
Ending balances	$ 6,646,969	$ -	$ 6,646,969

Note 14 – Post employment benefits other than pensions (Continued)

Sensitivity of the net OPEB liability to changes in the discount rate. The following presents the net OPEB liability of the County using the discount rate of 3.87% as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.87%) or 1-percentage-point higher (4.87%) than the current discount rate:

	1% Decrease (2.87%)	Current discount rate (3.87%)	1% Increase (4.87%)
Net OPEB liability	$ 7,321,084	$ 6,646,969	$ 6,049,293

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates. The following presents the net OPEB liability of the County as well as what the County's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.5% decreasing to 4.0%) or 1-percentage-point higher (7.5% decreasing to 6.0%) than the current healthcare cost trend rates:

	1% Decrease (5.5% decreasing to 4.0%)	Healthcare Cost Trend Rates (6.5% decreasing to 5.0%)	1% Increase (7.5% decreasing to 6.0%)
Net OPEB liability	$ 3,431,031	$ 6,646,969	$ 10,819,544

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2018, the County recognized OPEB expense of $690,879. At June 30, 2018, the County reported deferred inflows of resources related to OPEB from changes in assumptions arising in 2017 of $517,503, from changes in assumptions arising in 2018 of $337,142, and from differences between expected and actual experience in 2018 of $627,823, which will be recognized in OPEB expense using the straight-line method over the recognition period of 19.1532 years, 18.7653 years, and 18.7653 years, respectively. Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year ended June 30:	Assumptions 2017	Assumptions 2018	Experience 2018
2019	$ 30,169	$ 18,978	$ 35,340
2020	30,169	18,978	35,340
2021	30,169	18,978	35,340
2022	30,169	18,978	35,340
2023	30,169	18,978	35,340
Thereafter	366,658	242,252	451,123
	$ 517,503	$ 337,142	$ 627,823

Note 15 - Construction commitments

The County has active construction projects as of June 30, 2018. The projects include construction of water facilities, County technology improvements, office expansions, road improvements, and recreation improvements. At year end the County's commitments with contractors are as follows:

Project	Spent-to-Date	Remaining Commitment
Water and Sewer Construction	$ 4,352,344	$ 4,467,462
County Facilities	7,995,712	31,683,457
Recreation Improvements	3,689,509	358,000
Road Improvement Construction	56,270,211	17,985,536
Public Safety	413,174	2,293,416
Total	$ 72,720,950	$ 56,787,871

Note 16 - Lodging tax

Columbia County has levied a 5% lodging tax pursuant to Official Code of Georgia Annotated (O.C.G.A.) 48-13-51. The County entered into a contract with the Columbia County Convention and Visitors Bureau (CCCVB) to be the principal provider of convention and tourist promotion services as of January 1, 2006. Prior to that date, the County contracted with the Augusta Metropolitan CVB for convention and tourist promotion services. The receipts and disbursements of the 5% lodging tax are accounted for in a nonmajor special revenue fund, the Lodging Tax Fund, within the primary government. A summary of the transactions for the year ended June 30, 2018, follows:

Lodging tax receipts	$ 1,020,793
Other	665
Total revenues	$ 1,021,458
Paid to CCCVB (40%)	$ 412,554
Other	904,434
Total disbursements	$ 1,316,989

Note 17 - Joint venture

Under Georgia law, the County, in conjunction with other cities and counties in the Central Savannah River Area, is a member of the Central Savannah River Area Regional Commission (CSRA RC) and is required to pay annual dues thereto. During its year ended June 30, 2018, the County paid $110,171 in such dues. Membership in the CSRA RC is required by the O.C.G.A. Section 50-8-34 which provides for the organizational structure of the CSRA RC in Georgia. The CSRA RC Board membership includes the chief elected official of each county and municipality of the area. O.C.G.A. 50-8-39.1 provides that the member governments are liable for any debts or obligations of the CSRA RC. Separate financial statements may be obtained from:

CSRA Regional Commission
3626 Walton Way Ext., Suite 300
Augusta, Georgia 30909

Note 18 - Significant contingencies

Federal and State assisted programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant monies.

Claims and judgments

The County is a defendant in various lawsuits. In the opinion of the County's management and the County attorney, the ultimate effect of these matters will not have a material adverse effect on the financial condition of the County.

Arbitrage

The County's bond issues are subject to federal arbitrage regulations, and the County has elected to review its potential arbitrage liability annually on the bond issue dates. The arbitrage rebate payments are payable on the fifth anniversary of the bond issue date and every fifth year subsequent to that date. Although the actual amount to be paid is not presently determinable, the County believes that arbitrage payables are not significant.

Note 19 – Tax Abatements

During the year ended June 30, 2017, the County implemented SGAS. No. 77, Tax Abatement Disclosures. This statement requires disclosure regarding tax abatements resulting from both (a) agreements that are entered into by the reporting government and (b) agreements that are entered into by other governments and that reduce the reporting government's tax revenues.

The Development Authority of Columbia County (the "Authority") can enter into agreements for economic development projects to encourage the creation of jobs and new capital investment through a Columbia County Leasehold Valuation process established in collaboration with the Columbia County Board of Assessors. Each agreement provides a property tax benefit to the company through a schedule of discounted valuation that reduces, for ad valorem tax purposes, the fair market value of real and personal property that is held by the Authority and leased to the company. Georgia case law and the Authority's enabling legislation provide the Authority with the power to enter into such agreements with private companies.

The Authority may accept title to real and personal property assets from a company in return for job creation and capital investment, and provide a tax benefit to the company through a lease agreement with the Authority. In considering eligibility for providing this benefit to a company, the Authority reviews and gives strong consideration to the economic impact of the project and the threshold of the capital investment and job creation/retention. The Authority Board reviews each project application to determine qualification of the project. Some of the criteria considered include:

1. Eligible businesses can include new and existing industrial businesses.
2. But for an incentive agreement, the company would not create the jobs and investment in the community.
3. The overall capital investment of the project.
4. The number of jobs created and the average wage paid.
5. The impacts to job retention will be considered for each expansion project.
6. As a condition of assistance, a business will be required to work with the Development Authority of Columbia County to convey title to the Authority.

In return for a property tax benefit, a company is required to commit to creating jobs and capital investment within a defined period as part of the bond resolution package with the Authority that includes provisions for the company to pay back a prorated portion of the benefit if they fail to meet the performance criteria by a specified date. The Authority monitors compliance with performance and accountability agreements to ensure the companies meet their commitments.

For the County's fiscal year ended June 30, 2018, the cumulative property tax not collected by the County due to incentive agreements was $73,099, and $8,122 was paid to the County through incentive agreements for the same period. Such agreements in affect for the County resulted in an estimated $23 million in new capital investment and more than 65 new jobs.

Columbia County, Georgia
Required Supplementary Information
Schedule of Changes in Net OPEB Liability and Related Ratios
OPEB Health Care Plan
For the Fiscal Year Ended June 30

	2017	2018
Total OPEB Liability		
Service cost	$ 760,922	$ 575,877
Interest	186,474	241,510
Changes of benefit terms	-	-
Differences between expected and actual experience	-	(663,163)
Changes of assumptions	(577,842)	(356,120)
Benefit payments	13,351	(42,021)
Net change in Total OPEB Liability	382,905	(243,917)
Total OPEB Liability - beginning	6,507,981	6,890,886
Total OPEB Liability - ending	$ 6,890,886	$ 6,646,969
Plan Fiduciary Net Position		
Contributions - employer	$ -	$ -
Net investment income	-	-
Benefit payments	-	-
Administrative expenses	-	-
Net change in Plan Fiduciary Net Position	-	-
Plan Fiduciary Net Position - beginning	-	-
Plan Fiduciary Net Position - ending	$ -	$ -
Net OPEB Liability/(Asset) - ending	$ 6,890,886	$ 6,646,969
Plan Fiduciary Net Position as a percentage of Total OPEB Liability	0.00%	0.00%
Covered-employee payroll	$ 49,237,013	$ 47,516,257
Net OPEB Liability as a percentage of covered-employee payroll	14.00%	13.99%

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

Changes of assumptions. In 2017, the discount rate as of the beginning of the fiscal year was 2.85% The discount rate at the end of the fiscal year is 3.58%. In 2018, the discount rate as of the beginning of the fiscal year is 3.58%. The discount rate at the end of the fiscal year is 3.87%. These rates reflect the yield on Bond Buyer 20-Bond GO Index, at June 30, 2017 and June 30, 2018 respectively.

Expected vs Actual Experience. The actuarial valuation was prepared using census data collected as of the current valuation date. The effect of new census data will be analyzed each year. Any gains and losses are amortized on a straight line basis over the average service lives of the covered group.

For other actuarial assumptions, refer to Note 14 of the financial statements.

Columbia County, Georgia
Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability
Employees' Retirement System - Board of Health
For the Year Ended June 30
(Dollar amounts in thousands)

	2018	2017	2016	2015
Board's proportion of the net pension liability	.028669%	.029063%	.027818%	.025983%
Board's proportionate share of the net pension liability	1,164,344	1,374,802	1,127,018	974,523
Board's covered-employee payroll	722,468	696,911	644,780	595,212
Board's proportionate share of the net pension liability as a percentage of its covered-employee payroll	161.16%	197.27%	174.79%	163.73%
Plan fiduciary net position as a percentage of the total pension liability	76.33%	72.34%	76.20%	77.99%

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

Columbia County, GA
ERS Employer Agency
Required Supplementary Information
Schedule of Contributions
Employees' Retirement System - Board of Health
For the Year Ended June 30

	2018	2017	2016	2015	2014
Contractually required contribution	$ 188,236	$ 176,315	$ 168,897	$ 139,668	$ 108,002
Contributions in relation to the contractually required contribution	188,236	176,315	168,897	139,668	108,002
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Board's covered-employee payroll	$ 776,656	$ 722,468	$ 696,911	$ 644,780	$ 595,212
Contributions as a percentage of covered-employee payroll	24.24%	24.40%	24.24%	21.66%	18.15%

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

Columbia County, GA
Notes to Required Supplementary Information
Employees' Retirement System - Board of Health
June 30, 2018

Changes of Assumptions – On December 17, 2015, the ERS Board adopted recommended changes to the economic and demographic assumptions utilized by the System. Primary among the changes were the updates to rates of mortality, disability, withdrawal and salary increases.

Method and Assumptions Used in Calculations of Actuarially Determined Contributions – The actuarially determined contribution rates in the schedule of contributions are calculated as of June 30, three years prior to the end of the fiscal year in which contributions are reported. The following actuarial methods and assumptions were used to determine the contractually required contributions for year ended June 30, 2018 reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level dollar, closed
Remaining amortization period	25 years
Asset valuation method	Five-year smoothed market
Inflation rate	2.75%
Salary increases	3.25% - 7.00%, including inflation
Investment rate of return	7.50%, net of pension plan investment expense, including inflation

COMBINING AND INDIVIDUAL FUND STATEMENTS

GENERAL FUND

Columbia County, Georgia

General Fund by Object

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2018

	Final Budget	Actual Amount	Variance with Final Budget
REVENUES			
Taxes - property			
Property tax	$ 29,825,066	$ 29,933,927	$ 108,861
Motor vehicle tax	2,500,000	2,661,683	161,683
Mobile home tax	55,987	50,287	(5,700)
Interest and penalties	100,000	95,345	(4,655)
Motor vehicle penalties and commissions	250,000	379,893	129,893
Timber tax	9,540	12,116	2,576
Motor vehicle ad valorem tax	2,926,002	3,385,056	459,054
Real estate transfer tax	200,000	290,696	90,696
Recording intangibles	700,000	774,376	74,376
Cablevision	1,800,000	1,795,112	(4,888)
Other	8,000	11,075	3,075
	38,374,595	39,389,566	1,014,971
Taxes - sales			
Sales tax	16,800,000	18,243,026	1,443,026
Taxes - other			
Occupation tax	920,000	970,810	50,810
Excise tax on energy	100,000	111,307	11,307
Alcohol tax	1,400,000	1,521,815	121,815
Interest and penalties	5,000	7,531	2,531
	2,425,000	2,611,463	186,463
Licenses and permits			
Alcohol licenses	400,000	434,336	34,336
Land disturbing permit	25,000	-	(25,000)
	425,000	434,336	9,336
Charges for services			
Commissions	2,000,000	2,182,361	182,361
Sheriff	75,000	147,434	72,434
Recreation	452,500	453,434	934
Clerk of Superior Court	800,000	850,237	50,237
Probate Court	200,000	18,625	(181,375)
Magistrate Court	175,000	221,088	46,088
Wildwood Park	215,000	256,024	41,024
Planning	290,000	318,215	28,215
Other	228,500	163,956	(64,544)
	4,436,000	4,611,374	175,374
Intergovernmental			
General administration	2,098,719	2,123,435	24,716
Juvenile Court	330,000	450,387	120,387
Emergency Services	26,302	223,153	196,851
Roads and Bridges	300,000	199,938	(100,062)
Environmental Services	150,000	172,025	22,025
Public Transit	303,656	262,445	(41,211)
	3,208,677	3,431,383	222,706

Columbia County, Georgia

General Fund by Object - Continued

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2018

	Final Budget	Actual Amount	Variance with Final Budget
REVENUES (Continued)			
Fines and forfeitures			
Clerk of Superior Court	$ 250,000	$ 196,817	$ (53,183)
Probate Court	1,000,000	1,230,157	230,157
Magistrate Court	75,000	99,803	24,803
Other	95,500	149,785	54,285
	1,420,500	1,676,562	256,062
Investment income			
Interest	200,000	261,938	61,938
Contributions and donations			
Donations	1,000	3,663	2,663
Other			
Rental	763,861	750,263	(13,598)
Other	194,700	267,413	72,713
	958,561	1,017,676	59,115
Total revenues	$ 68,249,333	$ 71,680,987	$ 3,431,654
EXPENDITURES			
General government			
Board of Commissioners			
Personal service	$ 295,599	$ 283,811	$ 11,788
Operating	3,637,632	3,507,309	130,323
Capital improvements	9,000	-	9,000
	3,942,231	3,791,120	151,111
Finance			
Personal service	690,782	681,892	8,890
Operating	178,098	186,978	(8,880)
	868,880	868,870	10
Human Resources			
Personal service	397,608	405,643	(8,035)
Operating	337,814	329,635	8,179
	735,422	735,278	144
Procurement/Distribution			
Personal service	508,147	483,693	24,454
Operating	65,985	102,661	(36,676)
Capital Improvements	12,222	-	12,222
	586,354	586,354	-
Information Technology			
Personal service	1,807,543	1,929,038	(121,495)
Operating	1,708,571	1,883,137	(174,566)
Capital improvements	533,835	96,846	436,989
	4,049,949	3,909,021	140,928

Columbia County, Georgia

General Fund by Object - Continued

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2018

	Final Budget	Actual Amount	Variance with Final Budget
EXPENDITURES (Continued)			
General government (Continued)			
County Administrator			
Personal service	$ 704,265	$ 717,375	$ (13,110)
Operating	236,508	189,137	47,371
Capital improvements	250,000	216,009	33,991
	1,190,773	1,122,521	68,252
Tax Commissioner			
Personal service	1,653,989	1,619,084	34,905
Operating	313,887	300,731	13,156
	1,967,876	1,919,815	48,061
Tax Assessor			
Personal service	1,471,821	1,446,288	25,533
Operating	234,418	233,221	1,197
	1,706,239	1,679,509	26,730
Environmental Services			
Personal service	467,981	442,322	25,659
Operating	129,815	76,122	53,693
	597,796	518,444	79,352
Board of Elections			
Personal service	258,480	278,833	(20,353)
Operating	189,697	164,623	25,074
Capital improvements	10,000	-	10,000
	458,177	443,456	14,721
Total general government	16,103,697	15,574,388	529,309
Judicial system			
Superior Court			
Personal service	1,420,725	1,389,004	31,721
Operating	1,425,273	1,347,050	78,223
	2,845,998	2,736,054	109,944
Probate Court			
Personal service	700,456	693,926	6,530
Operating	161,019	163,239	(2,220)
	861,475	857,165	4,310
Juvenile Court			
Personal service	1,016,261	1,030,584	(14,323)
Operating	298,519	284,196	14,323
	1,314,780	1,314,780	-

Columbia County, Georgia

General Fund by Object - Continued

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2018

	Final Budget	Actual Amount	Variance with Final Budget
EXPENDITURES (Continued)			
Judicial system (Continued)			
Magistrate Court			
Personal service	$ 929,803	$ 827,990	$ 101,813
Operating	99,085	105,101	(6,016)
Capital improvements	5,684	-	5,684
	1,034,572	933,091	101,481
District Attornev			
Operating	973,086	973,085	1
Total judicial system	7,029,911	6,814,175	215,736
Public safety			
Sheriff			
Personal service	13,487,105	13,799,288	(312,183)
Operating	2,619,463	2,665,539	(46,076)
Capital improvements	628,059	221,329	406,730
	16,734,627	16,686,156	48,471
Emergency Services			
Personal service	346,005	242,354	103,651
Operating	69,920	96,180	(26,260)
	415,925	338,534	77,391
Jail			
Personal service	7,184,385	7,047,336	137,049
Operating	2,552,169	2,593,623	(41,454)
Capital improvements	83,500	72,594	10,906
	9,820,054	9,713,553	106,501
Emergency Medical Service			
Operating	600,000	600,000	-
Animal Services			
Personal service	591,964	585,740	6,224
Operating	101,492	107,715	(6,223)
	693,456	693,455	1
Coroner			
Personal service	119,968	128,991	(9,023)
Operating	32,769	22,773	9,996
	152,737	151,764	973
Total public safety	28,416,799	28,183,462	233,337

Columbia County, Georgia

General Fund by Object - Continued

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2018

	Final Budget	Actual Amount	Variance with Final Budget
EXPENDITURES (Continued)			
Public works			
Roads and Bridges			
Personal service	$ 2,440,948	$ 2,332,925	$ 108,023
Operating	647,976	573,087	74,889
	3,088,924	2,906,012	182,912
Fleet Services			
Personal service	1,072,796	1,001,743	71,053
Operating	236,503	194,537	41,966
Capital improvements	196,000	111,794	84,206
	1,505,299	1,308,074	197,225
Facility Maintenance			
Personal service	1,441,220	1,406,583	34,637
Operating	350,369	339,804	10,565
Capital improvements	55,783	46,055	9,728
	1,847,372	1,792,442	54,930
Total public works	6,441,595	6,006,528	435,067
Health and welfare			
Public Health			
Operating	434,614	434,614	-
Family and Children Services			
Operating	72,884	72,884	-
Senior Center			
Personal service	155,044	146,834	8,210
Operating	184,390	181,780	2,610
	339,434	328,614	10,820
Public Transit			
Personal service	461,446	454,410	7,036
Operating	137,705	124,849	12,856
Capital improvements	13,501	13,641	(140)
	612,652	592,900	19,752
Total health and welfare	1,459,584	1,429,012	30,572
Culture and recreation			
Recreation			
Personal service	1,475,955	1,508,297	(32,342)
Operating	810,930	818,954	(8,024)
Capital improvements	138,500	98,134	40,366
	2,425,385	2,425,385	-

Columbia County, Georgia

General Fund by Object - Continued

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2018

	Final Budget	Actual Amount	Variance with Final Budget
EXPENDITURES (Continued)			
Culture and recreation (Continued)			
Wildwood Park			
Personal service	$ 98,008	$ 101,453	$ (3,445)
Operating	59,245	53,740	5,505
	157,253	155,193	2,060
Libraries			
Operating	1,852,625	1,852,625	-
Community Services			
Personal service	419,120	422,218	(3,098)
Operating	71,975	65,790	6,185
	491,095	488,008	3,087
Total culture and recreation	4,926,358	4,921,211	5,147
Housing and development			
Extension Service			
Personal service	51,101	50,909	192
Operating	162,697	131,654	31,043
	213,798	182,563	31,235
Forestry			
Operating	21,890	21,203	687
Geographic Information Systems			
Personal service	472,195	439,551	32,644
Operating	424,581	412,593	11,988
Capital improvements	13,000	10,808	2,192
	909,776	862,952	46,824
Planning			
Personal service	554,455	546,462	7,993
Operating	273,107	127,350	145,757
Capital improvements	4,700	-	4,700
	832,262	673,812	158,450

Columbia County, Georgia

General Fund by Object - Concluded

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2018

	Final Budget	Actual Amount	Variance with Final Budget
EXPENDITURES (Continued)			
Housing and development (Continued)			
Plan Review and Environmental Development			
Personal service	$ 252,022	$ 253,262	$ (1,240)
Operating	27,457	15,828	11,629
	279,479	269,090	10,389
Code Compliance			
Personal service	414,561	424,126	(9,565)
Operating	64,690	55,125	9,565
	479,251	479,251	-
Economic Development			
Personal service	263,931	251,561	12,370
Operating	134,100	142,003	(7,903)
	398,031	393,564	4,467
Total housing and development	3,134,487	2,882,435	252,052
Total expenditures	$ 67,512,431	$ 65,811,211	$ 1,701,220
Excess (deficiency) of revenues over (under) expenditures	736,902	5,869,776	5,132,874
OTHER FINANCING SOURCES (USES)			
Sale of property	-	4,953	4,953
Transfers out	(911,902)	(919,136)	(7,234)
Transfers in	175,000	200,000	25,000
Total other financing sources (uses)	(736,902)	(714,183)	22,719
Net change in fund balance	$ -	5,155,593	$ 5,155,593
Fund balance - beginning		42,703,358	
Fund balance - ending		$ 47,858,951	

NOTE: Expenditures for capital outlay are included within the appropriate function in the preceding schedule.

NONMAJOR GOVERNMENTAL FUNDS

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds
Summary by Fund Type
June 30, 2018

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	$ 7,985,273	$ 5,568,668	$ 3,397,529	$ 16,951,470
Investments	413,285	14,025,652	-	14,438,937
Taxes receivable	-	-	24,516	24,516
Accounts receivable	460,048	-	-	460,048
Intergovernmental receivable	378,561	1,112,589	-	1,491,150
Due from other funds	6,154,937	3,671,335	-	9,826,272
Prepaid items	12,029	-	1,643,445	1,655,474
Total assets	$ 15,404,133	$ 24,378,244	$ 5,065,490	$ 44,847,867
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 344,455	$ 2,219,289	$ 1,000	$ 2,564,744
Accrued payroll	99,539	-	-	99,539
Due to other funds	2,649,221	6,131	257,784	2,913,136
Customer deposits	350	-	-	350
Total liabilities	3,093,565	2,225,420	258,784	5,577,769
Deferred inflows of resources:				
Unavailable revenue	5,204	-	19,675	24,879
Total deferred inflows of resources	5,204	-	19,675	24,879
Fund balances (deficits):				
Nonspendable for prepaid items	12,029	-	1,643,445	1,655,474
Restricted for:				
Special programs	10,552,371	-	-	10,552,371
Capital projects	-	18,905,757	-	18,905,757
Debt service	-	-	3,143,586	3,143,586
Committed to special programs	1,816,669	-	-	1,816,669
Assigned to capital projects	-	3,247,067	-	3,247,067
Unassigned	(75,705)	-	-	(75,705)
Total fund balances (deficits)	12,305,364	22,152,824	4,787,031	39,245,219
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 15,404,133	$ 24,378,244	$ 5,065,490	$ 44,847,867

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Summary by Fund Type
For the Fiscal Year Ended June 30, 2018

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes - property	$ -	$ -	$ 6,250,830	$ 6,250,830
Taxes - sales	2,460,781	3,492,776	-	5,953,557
Taxes - other	7,600,480	-	-	7,600,480
Licenses and permits	2,171,454	-	-	2,171,454
Charges for services	4,996,464	-	-	4,996,464
Intergovernmental revenue	423,316	3,074,000	-	3,497,316
Fines and forfeitures	1,838,291	-	-	1,838,291
Investment income	97,545	186,700	44,009	328,254
Contributions and donations	166,590	-	-	166,590
Other income	132,896	-	-	132,896
Total revenues	19,887,817	6,753,476	6,294,839	32,936,132
EXPENDITURES				
Current:				
Judicial	226,715	-	-	226,715
Public safety	2,717,160	-	-	2,717,160
Public works	8,383,706	-	-	8,383,706
Culture and recreation	1,817,384	-	-	1,817,384
Housing and development	2,412,599	-	-	2,412,599
Capital outlay	-	14,810,903	-	14,810,903
Debt service:				
Principal	-	-	9,560,000	9,560,000
Interest	-	-	3,750,622	3,750,622
Other	-	-	2,050	2,050
Total expenditures	15,557,564	14,810,903	13,312,672	43,681,139
Excess (deficiency) of revenues over (under) expenditures	4,330,253	(8,057,427)	(7,017,833)	(10,745,007)
OTHER FINANCING SOURCES (USES)				
Transfers out	(4,827,709)	(9,165,452)	(4,142,167)	(18,135,328)
Transfers in	-	1,008,784	12,861,850	13,870,634
Total other financing source (uses)	(4,827,709)	(8,156,668)	8,719,683	(4,264,694)
Net change in fund balances	(497,456)	(16,214,095)	1,701,850	(15,009,701)
Fund balances - beginning	12,802,820	38,366,919	3,085,181	54,254,920
Fund balances - ending	$ 12,305,364	$ 22,152,824	$ 4,787,031	$ 39,245,219

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2018

	BUILDING STANDARDS FUND	LIBRARY BOARD	RECREATION ADVISORY BOARD	STREET LIGHTS FUND	911 FUND
ASSETS					
Cash and cash equivalents	$ 750	$ 183,018	$ 75,056	$ -	$ 1,480,997
Investments	-	287,980	-	-	-
Accounts receivable	-	873	-	5,864	452,246
Intergovernmental receivable	-	-	-	-	-
Due from other funds	2,417,548	-	-	1,539,730	-
Prepaid items	2,915	-	-	-	3,520
Total assets	$ 2,421,213	$ 471,871	$ 75,056	$ 1,545,594	$ 1,936,763
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 2,774	$ 6,392	$ 6,059	$ 163,900	$ 4,236
Accrued payroll	30,892	-	-	-	30,400
Due to other funds	82	129	866	-	17,143
Customer deposits	-	-	-	-	-
Total liabilities	33,748	6,521	6,925	163,900	51,779
Deferred inflows of resources:					
Unavailable revenue	-	-	-	5,204	-
Total deferred inflow of resources	-	-	-	5,204	-
Fund balances (deficits):					
Nonspendable for prepaid items	2,915	-	-	-	3,520
Restricted for special programs	2,384,550	465,350	-	-	1,881,464
Committed to special programs	-	-	68,131	1,376,490	-
Unassigned	-	-	-	-	-
Total fund balances (deficits)	2,387,465	465,350	68,131	1,376,490	1,884,984
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 2,421,213	$ 471,871	$ 75,056	$ 1,545,594	$ 1,936,763

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2018
(continued)

	DRUG COURT	DRUG ABUSE TREATMENT	SUPPLEMENTAL JUVENILE SERV	JAIL FUND	FEDERAL ASSET SHARING FUND
ASSETS					
Cash and cash equivalents	$ -	$ 295,805	$ 169,346	$ 534,338	$ 1,443,268
Investments	-	-	-	-	-
Accounts receivable	-	1,065	-	-	-
Intergovernmental receivable	-	-	-	-	-
Due from other funds	7,041	200	-	-	-
Prepaid items	-	-	-	-	-
Total assets	$ 7,041	$ 297,070	$ 169,346	$ 534,338	$ 1,443,268
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Customer deposits	-	-	-	-	-
Total liabilities	-	-	-	-	-
Deferred inflows of resources:					
Unavailable revenue	-	-	-	-	-
Total deferred inflow of resources	-	-	-	-	-
Fund balances (deficits):					
Nonspendable for prepaid items	-	-	-	-	-
Restricted for special programs	7,041	297,070	169,346	534,338	1,443,268
Committed to special programs	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances (deficits)	7,041	297,070	169,346	534,338	1,443,268
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 7,041	$ 297,070	$ 169,346	$ 534,338	$ 1,443,268

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2018
(continued)

	STATE CONDEMNATION FUND	LODGING TAX FUND	MULTIPLE GRANT FUND	SHERIFF'S GIFTS/DONATIONS	INSURANCE PREMIUM TAX
ASSETS					
Cash and cash equivalents	$ 119,712	$ -	$ -	$ 99,802	$ -
Investments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Intergovernmental receivable	-	-	159,864	-	-
Due from other funds	-	630,941	-	-	1,288,992
Prepaid items	-	194	-	-	828
Total assets	$ 119,712	$ 631,135	$ 159,864	$ 99,802	$ 1,289,820
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	$ -	$ 39,158	$ 37,780	$ -	$ 72,989
Accrued payroll	-	4,432	-	-	6,765
Due to other funds	-	-	197,789	-	-
Customer deposits	-	-	-	-	-
Total liabilities	-	43,590	235,569	-	79,754
Deferred inflows of resources:					
Unavailable revenue	-	-	-	-	-
Total deferred inflow of resources	-	-	-	-	-
Fund balances (deficits):					
Nonspendable for prepaid items	-	194	-	-	828
Restricted for special programs	119,712	587,351	-	-	1,209,238
Committed to special programs	-	-	-	99,802	-
Unassigned	-	-	(75,705)	-	-
Total fund balances (deficits)	119,712	587,545	(75,705)	99,802	1,210,066
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 119,712	$ 631,135	$ 159,864	$ 99,802	$ 1,289,820

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2018
(concluded)

	COMMUNITY EVENTS FUND	MEMORIAL WALL FUND	GA SUP CT CK'S COOP AUTH	LAW LIBRARY FUND	TSPLOST 25% DISCRETIONARY FUND	Total Nonmajor Special Revenue Funds
ASSETS						
Cash and cash equivalents	$ 7,635	$ -	$ 16,833	$ 175,464	$ 3,383,249	$ 7,985,273
Investments	-	-	-	125,305	-	413,285
Accounts receivable	-	-	-	-	-	460,048
Intergovernmental receivable	-	-	-	2,776	215,921	378,561
Due from other funds	253,085	17,400	-	-	-	6,154,937
Prepaid items	-	-	-	-	4,572	12,029
Total assets	$ 260,720	$ 17,400	$ 16,833	$ 303,545	$ 3,603,742	$ 15,404,133
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities:						
Accounts payable	$ 5,524	$ -	$ -	$ 2,981	$ 2,662	$ 344,455
Accrued payroll	-	-	-	-	27,050	99,539
Due to other funds	-	-	-	-	2,433,212	2,649,221
Customer deposits	350	-	-	-	-	350
Total liabilities	5,874	-	-	2,981	2,462,924	3,093,565
Deferred inflows of resources:						
Unavailable revenue	-	-	-	-	-	5,204
Total deferred inflow of resources	-	-	-	-	-	5,204
Fund balances (deficits):						
Nonspendable for prepaid items	-	-	-	-	4,572	12,029
Restricted for special programs	-	-	16,833	300,564	1,136,246	10,552,371
Committed to special programs	254,846	17,400	-	-	-	1,816,669
Unassigned	-	-	-	-	-	(75,705)
Total fund balances (deficits)	254,846	17,400	16,833	300,564	1,140,818	12,305,364
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 260,720	$ 17,400	$ 16,833	$ 303,545	$ 3,603,742	$ 15,404,133

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2018

	BUILDING STANDARDS FUND	LIBRARY BOARD	RECREATION ADVISORY BOARD	STREET LIGHTS FUND	911 FUND
REVENUES					
Taxes - sales	$ -	$ -	$ -	$ -	$ -
Taxes - other	-	-	-	-	176
Licenses and permits	2,171,454	-	-	-	-
Charges for services	133,329	-	80,118	1,972,045	2,572,510
Intergovernmental revenue	-	-	-	-	-
Fines and forfeitures	-	72,310	-	-	-
Investment income	19,850	4,122	593	-	14,680
Contributions and donations	-	10,350	-	28,200	-
Other income	19,976	17,630	25,678	-	-
Total revenues	2,344,609	104,412	106,389	2,000,245	2,587,366
EXPENDITURES					
Current:					
Judicial	-	-	-	-	-
Public safety	-	-	-	-	2,548,470
Public works	-	-	-	1,828,123	-
Culture and recreation	-	94,081	91,444	-	-
Housing and development	2,412,599	-	-	-	-
Total expenditures	2,412,599	94,081	91,444	1,828,123	2,548,470
Excess (deficiency) of revenues over (under) expenditures	(67,990)	10,331	14,945	172,122	38,896
OTHER FINANCING SOURCES (USES)					
Transfers out	(26,388)	-	-	-	(17,380)
Total other financing source (uses)	(26,388)	-	-	-	(17,380)
Net change in fund balances	(94,378)	10,331	14,945	172,122	21,516
Fund balances - beginning	2,481,843	455,019	53,186	1,204,368	1,863,468
Fund balances - ending	$ 2,387,465	$ 465,350	$ 68,131	$ 1,376,490	$ 1,884,984

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2018
(continued)

	DRUG COURT	DRUG ABUSE TREATMENT	SUPPLEMENTAL JUVENILE SERV	JAIL FUND	FEDERAL ASSET SHARING FUND
REVENUES					
Taxes - sales	$ -	$ -	$ -	$ -	$ -
Taxes - other	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	33,003	-	27,740	-	-
Intergovernmental revenue	-	-	-	-	-
Fines and forfeitures	-	68,392	-	160,571	1,394,399
Investment income	-	2,503	1,238	4,306	845
Contributions and donations	-	-	-	-	-
Other income	-	-	-	-	-
Total revenues	33,003	70,895	28,978	164,877	1,395,244
EXPENDITURES					
Current:					
Judicial	44,249	-	16,745	-	-
Public safety	-	-	-	-	54,799
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Housing and development	-	-	-	-	-
Total expenditures	44,249	-	16,745	-	54,799
Excess (deficiency) of revenues over (under) expenditures	(11,246)	70,895	12,233	164,877	1,340,445
OTHER FINANCING SOURCES (USES)					
Transfers out	-	(50,000)	-	(150,000)	-
Total other financing source (uses)	-	(50,000)	-	(150,000)	-
Net change in fund balances	(11,246)	20,895	12,233	14,877	1,340,445
Fund balances - beginning	18,287	276,175	157,113	519,461	102,823
Fund balances - ending	$ 7,041	$ 297,070	$ 169,346	$ 534,338	$ 1,443,268

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2018
(continued)

	STATE CONDEMNATION FUND	LODGING TAX FUND	MULTIPLE GRANT FUND	SHERIFF'S GIFTS/DONATIONS	INSURANCE PREMIUM TAX
REVENUES					
Taxes - sales	$ -	$ -	$ -	$ -	$ -
Taxes - other	-	1,015,447	-	-	6,584,857
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Intergovernmental revenue	-	-	423,316	-	-
Fines and forfeitures	105,873	-	-	-	-
Investment income	158	5,346	-	148	-
Contributions and donations	-	-	-	26,984	-
Other income	-	665	-	-	-
Total revenues	106,031	1,021,458	423,316	27,132	6,584,857
EXPENDITURES					
Current:					
Judicial	-	-	118,000	-	-
Public safety	90,654	-	-	23,237	-
Public works	-	-	36,344	-	4,696,380
Culture and recreation	-	1,313,146	1,574	-	-
Housing and development	-	-	-	-	-
Total expenditures	90,654	1,313,146	155,918	23,237	4,696,380
Excess (deficiency) of revenues over (under) expenditures	15,377	(291,688)	267,398	3,895	1,888,477
OTHER FINANCING SOURCES (USES)					
Transfers out	-	(3,843)	-	-	(2,748,226)
Total other financing source (uses)	-	(3,843)	-	-	(2,748,226)
Net change in fund balances	15,377	(295,531)	267,398	3,895	(859,749)
Fund balances - beginning	104,335	883,076	(343,103)	95,907	2,069,815
Fund balances - ending	$ 119,712	$ 587,545	$ (75,705)	$ 99,802	$ 1,210,066

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2018
(concluded)

	COMMUNITY EVENTS FUND	MEMORIAL WALL FUND	GA SUP CT CK'S COOP AUTH	LAW LIBRARY FUND	TSPLOST 25% DISCRETIONARY FUND	Total Nonmajor Special Revenue Funds
REVENUES						
Taxes - sales	$ -	$ -	$ -	$ -	$ 2,460,781	$ 2,460,781
Taxes - other	-	-	-	-	-	7,600,480
Licenses and permits	-	-	-	-	-	2,171,454
Charges for services	177,719	-	-	-	-	4,996,464
Intergovernmental revenue	-	-	-	-	-	423,316
Fines and forfeitures	-	-	-	36,746	-	1,838,291
Investment income	1,233	-	-	1,059	41,464	97,545
Contributions and donations	98,756	2,300	-	-	-	166,590
Other income	68,947	-	-	-	-	132,896
Total revenues	346,655	2,300	-	37,805	2,502,245	19,887,817
EXPENDITURES						
Current:						
Judicial	-	-	-	47,721	-	226,715
Public safety	-	-	-	-	-	2,717,160
Public works	-	-	-	-	1,822,859	8,383,706
Culture and recreation	316,739	400	-	-	-	1,817,384
Housing and development	-	-	-	-	-	2,412,599
Total expenditures	316,739	400	-	47,721	1,822,859	15,557,564
Excess (deficiency) of revenues over (under) expenditures	29,916	1,900	-	(9,916)	679,386	4,330,253
OTHER FINANCING SOURCES (USES)						
Transfers out	-	-	-	-	(1,831,872)	(4,827,709)
Total other financing source (uses)	-	-	-	-	(1,831,872)	(4,827,709)
Net change in fund balances	29,916	1,900	-	(9,916)	(1,152,486)	(497,456)
Fund balances - beginning	224,930	15,500	16,833	310,480	2,293,304	12,802,820
Fund balances - ending	$ 254,846	$ 17,400	$ 16,833	$ 300,564	$ 1,140,818	$ 12,305,364

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2018

	2015 GENERAL OBLIGATION BOND	TITLE AD VALOREM TAX FUND	SPECIAL LOCAL OPTION SALES TAX 2006-2010	2009 CAPITAL IMPROVEMENTS PLAN FUND	TRANSPORTATION SPECIAL LOCAL OPTION SALES TAX	Total Nonmajor Capital Projects Funds
ASSETS						
Cash and cash equivalents	$ 3,201,219	$ -	$ 516,254	$ 1,851,195	$ -	$ 5,568,668
Investments	-	-	33,307	13,992,345	-	14,025,652
Intergovernmental receivable	-	-	-	-	1,112,589	1,112,589
Due from other funds	-	3,247,067	-	446	423,822	3,671,335
Total assets	$ 3,201,219	$ 3,247,067	$ 549,561	$ 15,843,986	$ 1,536,411	$ 24,378,244
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$ -	$ -	$ 6,273	$ 1,441,039	$ 771,977	$ 2,219,289
Due to other funds	-	-	6,131	-	-	6,131
Total liabilities	-	-	12,404	1,441,039	771,977	2,225,420
Fund balances (deficits):						
Restricted for capital projects	3,201,219	-	537,157	14,402,947	764,434	18,905,757
Assigned to capital projects	-	3,247,067	-	-	-	3,247,067
Total fund balances (deficits)	3,201,219	3,247,067	537,157	14,402,947	764,434	22,152,824
Total liabilities and fund balances (deficits)	$ 3,201,219	$ 3,247,067	$ 549,561	$ 15,843,986	$ 1,536,411	$ 24,378,244

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Fiscal Year Ended June 30, 2018

	2015 GENERAL OBLIGATION BOND	TITLE AD VALOREM TAX FUND	SPECIAL LOCAL OPTION SALES TAX 2006-2010	2009 CAPITAL IMPROVEMENTS PLAN FUND	TRANSPORTATION SPECIAL LOCAL OPTION SALES TAX	Total Nonmajor Capital Projects Funds
REVENUES						
Taxes - sales	$ -	$ -	$ -	$ -	$ 3,492,776	$ 3,492,776
Intergovernmental revenue	-	-	-	-	3,074,000	3,074,000
Investment income	42,200	-	5,706	138,794	-	186,700
Total revenues	42,200	-	5,706	138,794	6,566,776	6,753,476
EXPENDITURES						
Capital outlay	(803,313)	238,206	176,680	7,105,840	8,093,490	14,810,903
Total expenditures	(803,313)	238,206	176,680	7,105,840	8,093,490	14,810,903
Excess (deficiency) of revenues over (under) expenditures	845,513	(238,206)	(170,974)	(6,967,046)	(1,526,714)	(8,057,427)
OTHER FINANCING SOURCES (USES)						
Transfers out	(9,000,000)	-	(165,452)	-	-	(9,165,452)
Transfers in	-	-	-	-	1,008,784	1,008,784
Total other financing source (uses)	(9,000,000)	-	(165,452)	-	1,008,784	(8,156,668)
Net change in fund balances	(8,154,487)	(238,206)	(336,426)	(6,967,046)	(517,930)	(16,214,095)
Fund balances - beginning	11,355,706	3,485,273	873,583	21,369,993	1,282,364	38,366,919
Fund balances - ending	$ 3,201,219	$ 3,247,067	$ 537,157	$ 14,402,947	$ 764,434	$ 22,152,824

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Debt Service Funds
June 30, 2018

	DEBT SERVICE FUND-2015 GO BOND	DEBT SERVICE FUND-2016 GO BOND	DEBT SERVICE FUND-2017 GO BOND	Total Nonmajor Debt Service Funds
ASSETS				
Cash and cash equivalents	$ 2,993,779	$ 403,750	$ -	$ 3,397,529
Taxes receivable	-	24,516	-	24,516
Prepaid items	-	143,445	1,500,000	1,643,445
Total assets	$ 2,993,779	$ 571,711	$ 1,500,000	$ 5,065,490
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 1,000	$ -	$ -	$ 1,000
Due to other funds	1,100	256,684	-	257,784
Total liabilities	2,100	256,684	-	258,784
Deferred inflows of resources:				
Unavailable revenue	-	19,675	-	19,675
Total deferred inflow of resources	-	19,675	-	19,675
Fund balances (deficits):				
Nonspendable for prepaid items	-	143,445	1,500,000	1,643,445
Restricted for debt service	2,991,679	151,907	-	3,143,586
Total fund balances (deficits)	2,991,679	295,352	1,500,000	4,787,031
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 2,993,779	$ 571,711	$ 1,500,000	$ 5,065,490

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Fiscal Year Ended June 30, 2018

	DEBT SERVICE FUND-2015 GO BOND	DEBT SERVICE FUND-2016 GO BOND	DEBT SERVICE FUND-2017 GO BOND	Total Nonmajor Debt Service Funds
REVENUES				
Taxes - property	$ -	$ 6,250,830	$ -	$ 6,250,830
Investment income	33,810	10,199	-	44,009
Total revenues	33,810	6,261,029	-	6,294,839
EXPENDITURES				
Debt service:				
Principal	2,205,000	7,355,000	-	9,560,000
Interest	727,950	381,005	2,641,667	3,750,622
Other	1,550	-	500	2,050
Total expenditures	2,934,500	7,736,005	2,642,167	13,312,672
Excess (deficiency) of revenues over (under) expenditures	(2,900,690)	(1,474,976)	(2,642,167)	(7,017,833)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(4,142,167)	-	(4,142,167)
Transfers in	2,954,750	5,764,933	4,142,167	12,861,850
Total other financing source (uses)	2,954,750	1,622,766	4,142,167	8,719,683
Net change in fund balances	54,060	147,790	1,500,000	1,701,850
Fund balances - beginning	2,937,619	147,562	-	3,085,181
Fund balances - ending	$ 2,991,679	$ 295,352	$ 1,500,000	$ 4,787,031

Columbia County, Georgia
BUILDING STANDARDS FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Licenses and permits	$ 1,768,660	$ 1,768,660	$ 2,171,454	$ 402,794
Charges for services	105,043	105,043	133,329	28,286
Investment income	-	-	19,850	19,850
Other income	621,398	621,398	19,976	(601,422)
Total revenues	2,495,101	2,495,101	2,344,609	(150,492)
EXPENDITURES				
Current:				
Housing and development	2,495,101	2,495,101	2,412,599	82,502
Total expenditures	2,495,101	2,495,101	2,412,599	82,502
Excess (deficiency) of revenues over (under) expenditures	-	-	(67,990)	(67,990)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(26,388)	(26,388)
Total other financing source (uses)	-	-	(26,388)	(26,388)
Net change in fund balances	$ -	$ -	(94,378)	$ (94,378)
Fund balances - beginning			2,481,843	
Fund balances - ending			$ 2,387,465	

Columbia County, Georgia
LIBRARY BOARD
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 65,000	$ 69,081	$ 72,310	$ 3,229
Investment income	2,000	2,000	4,122	2,122
Contributions and donations	10,000	10,000	10,350	350
Other income	13,000	13,000	17,630	4,630
Total revenues	90,000	94,081	104,412	10,331
EXPENDITURES				
Current:				
Culture and recreation	90,000	94,081	94,081	-
Total expenditures	90,000	94,081	94,081	-
Excess (deficiency) of revenues over (under) expenditures	-	-	10,331	10,331
Net change in fund balances	$ -	$ -	10,331	$ 10,331
Fund balances - beginning			455,019	
Fund balances - ending			$ 465,350	

Columbia County, Georgia
RECREATION ADVISORY BOARD
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 75,000	$ 75,000	$ 80,118	$ 5,118
Investment income	-	-	593	593
Other income	14,000	16,444	25,678	9,234
Total revenues	89,000	91,444	106,389	14,945
EXPENDITURES				
Current:				
Culture and recreation	89,000	91,444	91,444	-
Total expenditures	89,000	91,444	91,444	-
Excess (deficiency) of revenues over (under) expenditures	-	-	14,945	14,945
Net change in fund balances	$ -	$ -	14,945	$ 14,945
Fund balances - beginning			53,186	
Fund balances - ending			$ 68,131	

Columbia County, Georgia
STREET LIGHTS FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 1,800,000	$ 1,807,923	$ 1,972,045	$ 164,122
Contributions and donations	20,200	20,200	28,200	8,000
Total revenues	1,820,200	1,828,123	2,000,245	172,122
EXPENDITURES				
Current:				
Public works	1,820,200	1,828,123	1,828,123	-
Total expenditures	1,820,200	1,828,123	1,828,123	-
Excess (deficiency) of revenues over (under) expenditures	-	-	172,122	172,122
Net change in fund balances	$ -	$ -	172,122	$ 172,122
Fund balances - beginning			1,204,368	
Fund balances - ending			$ 1,376,490	

Columbia County, Georgia
911 FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - other	$ -	$ -	$ 176	$ 176
Charges for services	2,575,000	2,575,000	2,572,510	(2,490)
Investment income	-	-	14,680	14,680
Other income	257,512	257,512	-	(257,512)
Total revenues	2,832,512	2,832,512	2,587,366	(245,146)
EXPENDITURES				
Current:				
Public safety	2,832,512	2,832,512	2,548,470	284,042
Total expenditures	2,832,512	2,832,512	2,548,470	284,042
Excess (deficiency) of revenues over (under) expenditures	-	-	38,896	38,896
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(17,380)	(17,380)
Total other financing source (uses)	-	-	(17,380)	(17,380)
Net change in fund balances	$ -	$ -	21,516	$ 21,516
Fund balances - beginning			1,863,468	
Fund balances - ending			$ 1,884,984	

Columbia County, Georgia
DRUG COURT
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 35,000	$ 35,000	$ 33,003	$ (1,997)
Other income	-	9,249	-	(9,249)
Total revenues	35,000	44,249	33,003	(11,246)
EXPENDITURES				
Current:				
Judicial	35,000	44,249	44,249	-
Total expenditures	35,000	44,249	44,249	-
Excess (deficiency) of revenues over (under) expenditures	-	-	(11,246)	(11,246)
Net change in fund balances	$ -	$ -	(11,246)	$ (11,246)
Fund balances - beginning			18,287	
Fund balances - ending			$ 7,041	

Columbia County, Georgia
DRUG ABUSE TREATMENT
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 50,000	$ 50,000	$ 68,392	$ 18,392
Investment income	-	-	2,503	2,503
Total revenues	50,000	50,000	70,895	20,895
Excess (deficiency) of revenues over (under) expenditures	50,000	50,000	70,895	20,895
OTHER FINANCING SOURCES (USES)				
Transfers out	(50,000)	(50,000)	(50,000)	-
Total other financing source (uses)	(50,000)	(50,000)	(50,000)	-
Net change in fund balances	$ -	$ -	20,895	$ 20,895
Fund balances - beginning			276,175	
Fund balances - ending			$ 297,070	

Columbia County, Georgia
SUPPLEMENTAL JUVENILE SERV
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 46,000	$ 46,000	$ 27,740	$ (18,260)
Investment income	-	-	1,238	1,238
Total revenues	46,000	46,000	28,978	(17,022)
EXPENDITURES				
Current:				
Judicial	46,000	46,000	16,745	29,255
Total expenditures	46,000	46,000	16,745	29,255
Excess (deficiency) of revenues over (under) expenditures	-	-	12,233	12,233
Net change in fund balances	$ -	$ -	12,233	$ 12,233
Fund balances - beginning			157,113	
Fund balances - ending			$ 169,346	

Columbia County, Georgia
JAIL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 150,000	$ 150,000	$ 160,571	$ 10,571
Investment income	-	-	4,306	4,306
Total revenues	150,000	150,000	164,877	14,877
Excess (deficiency) of revenues over (under) expenditures	150,000	150,000	164,877	14,877
OTHER FINANCING SOURCES (USES)				
Transfers out	(150,000)	(150,000)	(150,000)	-
Total other financing source (uses)	(150,000)	(150,000)	(150,000)	-
Net change in fund balances	$ -	$ -	14,877	$ 14,877
Fund balances - beginning			519,461	
Fund balances - ending			$ 534,338	

Columbia County, Georgia
FEDERAL ASSET SHARING FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 10,000	$ 64,799	$ 1,394,399	$ 1,329,600
Investment income	-	-	845	845
Total revenues	10,000	64,799	1,395,244	1,330,445
EXPENDITURES				
Current:				
Public safety	10,000	64,799	54,799	10,000
Total expenditures	10,000	64,799	54,799	10,000
Excess (deficiency) of revenues over (under) expenditures	-	-	1,340,445	1,340,445
Net change in fund balances	$ -	$ -	1,340,445	$ 1,340,445
Fund balances - beginning			102,823	
Fund balances - ending			$ 1,443,268	

Columbia County, Georgia
STATE CONDEMNATION FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 50,000	$ 90,654	$ 105,873	$ 15,219
Investment income	-	-	158	158
Total revenues	50,000	90,654	106,031	15,377
EXPENDITURES				
Current:				
Public safety	50,000	90,654	90,654	-
Total expenditures	50,000	90,654	90,654	-
Excess (deficiency) of revenues over (under) expenditures	-	-	15,377	15,377
Net change in fund balances	$ -	$ -	15,377	$ 15,377
Fund balances - beginning			104,335	
Fund balances - ending			$ 119,712	

Columbia County, Georgia
LODGING TAX FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - other	$ 824,435	$ 824,435	$ 1,015,447	$ 191,012
Investment income	-	-	5,346	5,346
Other income	135,098	498,156	665	(497,491)
Total revenues	959,533	1,322,591	1,021,458	(301,133)
EXPENDITURES				
Current:				
Culture and recreation	959,533	1,322,591	1,313,146	9,445
Total expenditures	959,533	1,322,591	1,313,146	9,445
Excess (deficiency) of revenues over (under) expenditures	-	-	(291,688)	(291,688)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(3,843)	(3,843)
Total other financing source (uses)	-	-	(3,843)	(3,843)
Net change in fund balances	$ -	$ -	(295,531)	$ (295,531)
Fund balances - beginning			883,076	
Fund balances - ending			$ 587,545	

Columbia County, Georgia
MULTIPLE GRANT FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenue	$ 721,000	$ 721,000	$ 423,316	$ (297,684)
Total revenues	721,000	721,000	423,316	(297,684)
EXPENDITURES				
Current:				
Judicial	98,000	98,000	118,000	(20,000)
Public safety	4,000	4,000	-	4,000
Public works	619,000	619,000	36,344	582,656
Culture and recreation	-	-	1,574	(1,574)
Total expenditures	721,000	721,000	155,918	565,082
Excess (deficiency) of revenues over (under) expenditures	-	-	267,398	267,398
Net change in fund balances	$ -	$ -	267,398	$ 267,398
Fund balances - beginning			(343,103)	
Fund balances - ending			$ (75,705)	

Columbia County, Georgia
SHERIFF'S GIFTS/DONATIONS
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	$ -	$ -	$ 148	$ 148
Contributions and donations	20,000	23,237	26,984	3,747
Total revenues	20,000	23,237	27,132	3,895
EXPENDITURES				
Current:				
Public safety	20,000	23,237	23,237	-
Total expenditures	20,000	23,237	23,237	-
Excess (deficiency) of revenues over (under) expenditures	-	-	3,895	3,895
Net change in fund balances	$ -	$ -	3,895	$ 3,895
Fund balances - beginning			95,907	
Fund balances - ending			$ 99,802	

Columbia County, Georgia
INSURANCE PREMIUM TAX
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - other	$ 6,400,000	$ 6,400,000	$ 6,584,857	$ 184,857
Other income	632,148	1,115,766	-	(1,115,766)
Total revenues	7,032,148	7,515,766	6,584,857	(930,909)
EXPENDITURES				
Current:				
Public works	4,289,309	4,772,927	4,696,380	76,547
Total expenditures	4,289,309	4,772,927	4,696,380	76,547
Excess (deficiency) of revenues over (under) expenditures	2,742,839	2,742,839	1,888,477	(854,362)
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,742,839)	(2,742,839)	(2,748,226)	(5,387)
Total other financing source (uses)	(2,742,839)	(2,742,839)	(2,748,226)	(5,387)
Net change in fund balances	$ -	$ -	(859,749)	$ (859,749)
Fund balances - beginning			2,069,815	
Fund balances - ending			$ 1,210,066	

Columbia County, Georgia
COMMUNITY EVENTS FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 132,800	$ 132,800	$ 177,719	$ 44,919
Investment income	-	-	1,233	1,233
Contributions and donations	70,000	145,739	98,756	(46,983)
Other income	47,200	47,200	68,947	21,747
Total revenues	250,000	325,739	346,655	20,916
EXPENDITURES				
Current:				
Culture and recreation	250,000	325,739	316,739	9,000
Total expenditures	250,000	325,739	316,739	9,000
Excess (deficiency) of revenues over (under) expenditures	-	-	29,916	29,916
Net change in fund balances	$ -	$ -	29,916	$ 29,916
Fund balances - beginning			224,930	
Fund balances - ending			$ 254,846	

Columbia County, Georgia
MEMORIAL WALL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Contributions and donations	$ -	$ 400	$ 2,300	$ 1,900
Total revenues	-	400	2,300	1,900
EXPENDITURES				
Current:				
Culture and recreation	-	400	400	-
Total expenditures	-	400	400	-
Excess (deficiency) of revenues over (under) expenditures	-	-	1,900	1,900
Net change in fund balances	$ -	$ -	1,900	$ 1,900
Fund balances - beginning			15,500	
Fund balances - ending			$ 17,400	

Columbia County, Georgia
GA SUP CT CK'S COOP AUTH
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 1,000	$ 1,000	$ -	$ (1,000)
Total revenues	1,000	1,000	-	(1,000)
EXPENDITURES				
Current:				
Judicial	1,000	1,000	-	1,000
Total expenditures	1,000	1,000	-	1,000
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Net change in fund balances	$ -	$ -	-	$ -
Fund balances - beginning			16,833	
Fund balances - ending			$ 16,833	

Columbia County, Georgia
LAW LIBRARY FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 30,000	$ 48,000	$ 36,746	$ (11,254)
Investment income	-	-	1,059	1,059
Total revenues	30,000	48,000	37,805	(10,195)
EXPENDITURES				
Current:				
Judicial	30,000	48,000	47,721	279
Total expenditures	30,000	48,000	47,721	279
Excess (deficiency) of revenues over (under) expenditures	-	-	(9,916)	(9,916)
Net change in fund balances	$ -	$ -	(9,916)	$ (9,916)
Fund balances - beginning			310,480	
Fund balances - ending			$ 300,564	

Columbia County, Georgia
TSPLOST 25% DISCRETIONARY FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - sales	$ 2,000,000	$ 3,657,732	$ 2,460,781	$ (1,196,951)
Investment income	-	-	41,464	41,464
Total revenues	2,000,000	3,657,732	2,502,245	(1,155,487)
EXPENDITURES				
Current:				
Public works	1,758,726	1,823,698	1,822,859	839
Total expenditures	1,758,726	1,823,698	1,822,859	839
Excess (deficiency) of revenues over (under) expenditures	241,274	1,834,034	679,386	(1,154,648)
OTHER FINANCING SOURCES (USES)				
Transfers out	(241,274)	(1,834,034)	(1,831,872)	2,162
Total other financing source (uses)	(241,274)	(1,834,034)	(1,831,872)	2,162
Net change in fund balances	$ -	$ -	(1,152,486)	$ (1,152,486)
Fund balances - beginning			2,293,304	
Fund balances - ending			$ 1,140,818	

Columbia County, Georgia
DEBT SERVICE FUND-2015 GO BOND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	$ -	$ -	$ 33,810	$ 33,810
Total revenues	-	-	33,810	33,810
EXPENDITURES				
Debt service:				
Principal	2,205,000	2,205,000	2,205,000	-
Interest	727,950	727,950	727,950	-
Other	-	1,550	1,550	-
Total expenditures	2,932,950	2,934,500	2,934,500	-
Excess (deficiency) of revenues over (under) expenditures	(2,932,950)	(2,934,500)	(2,900,690)	33,810
OTHER FINANCING SOURCES (USES)				
Transfers in	2,932,950	2,934,500	2,954,750	20,250
Total other financing source (uses)	2,932,950	2,934,500	2,954,750	20,250
Net change in fund balances	$ -	$ -	54,060	$ 54,060
Fund balances - beginning			2,937,619	
Fund balances - ending			$ 2,991,679	

Columbia County, Georgia
DEBT SERVICE FUND-2016 GO BOND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - property	$ 1,012,631	$ 5,153,720	$ 6,250,830	$ 1,097,110
Investment income	-	-	10,199	10,199
Total revenues	1,012,631	5,153,720	6,261,029	1,107,309
EXPENDITURES				
Debt service:				
Principal	7,355,000	7,355,000	7,355,000	-
Interest	382,083	382,083	381,005	1,078
Total expenditures	7,737,083	7,737,083	7,736,005	1,078
Excess (deficiency) of revenues over (under) expenditures	(6,724,452)	(2,583,363)	(1,474,976)	1,108,387
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(4,141,089)	(4,142,167)	(1,078)
Transfers in	6,724,452	6,724,452	5,764,933	(959,519)
Total other financing source (uses)	6,724,452	2,583,363	1,622,766	(960,597)
Net change in fund balances	$ -	$ -	147,790	$ 147,790
Fund balances - beginning			147,562	
Fund balances - ending			$ 295,352	

Columbia County, Georgia
DEBT SERVICE FUND-2017 GO BOND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EXPENDITURES				
Debt service:				
Interest	$ -	$ 2,642,167	$ 2,641,667	500
Other	-	-	500	(500)
Total expenditures	-	2,642,167	2,642,167	-
Excess (deficiency) of revenues over (under) expenditures	-	(2,642,167)	(2,642,167)	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	2,642,167	4,142,167	1,500,000
Total other financing source (uses)	-	2,642,167	4,142,167	1,500,000
Net change in fund balances	$ -	$ -	1,500,000	$ 1,500,000
Fund balances - beginning			-	
Fund balances - ending			$ 1,500,000	

NONMAJOR ENTERPRISE FUNDS

Columbia County, Georgia
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2018

	COMMUNICATIONS UTILITY	RENTAL FACILITIES FUND	Total Nonmajor Enterprise Funds
ASSETS			
Current assets:			
Cash and cash equivalents	$ 1,318,993	$ -	$ 1,318,993
Accounts receivable	10,224	7,574	17,798
Due from other funds	-	35,365	35,365
Prepaid items	137	468	605
Total current assets	1,329,354	43,407	1,372,761
Noncurrent assets:			
Capital assets, net of acc dep	12,514,203	2,034,996	14,549,199
Total noncurrent assets	12,514,203	2,034,996	14,549,199
Total assets	13,843,557	2,078,403	15,921,960
LIABILITIES			
Current liabilities:			
Accounts payable	25,633	19,694	45,327
Accrued payroll	7,718	6,588	14,306
Accrued compensated absences	44,917	16,764	61,681
Unearned revenue	-	150,641	150,641
Due to other funds	32,833	-	32,833
Customer deposits	-	64,228	64,228
Total current liabilities	111,101	257,915	369,016
Noncurrent liabilities:			
Accrued compensated absences	44,917	16,764	61,681
Advances from other funds	3,000,000	-	3,000,000
OPEB obligation	13,767	25,024	38,791
Total noncurrent liabilities	3,058,684	41,788	3,100,472
Total liabilities	3,169,785	299,703	3,469,488
DEFERRED INFLOWS OF RESOURCES			
OPEB expected vs actual experience	2,369	3,317	5,686
OPEB changes in assumptions	3,253	4,555	7,808
Total deferred inflows of resources	5,622	7,872	13,494
Total liabilities and deferred inflows of resources	3,175,407	307,575	3,482,982
NET POSITION			
Net investment in capital assets	12,514,203	2,034,996	14,549,199
Unrestricted	(1,846,053)	(264,168)	(2,110,221)
Total net position	$ 10,668,150	$ 1,770,828	$ 12,438,978

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Net Position
Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2018

	COMMUNICATIONS UTILITY	RENTAL FACILITIES FUND	Total Nonmajor Enterprise Funds
OPERATING REVENUES			
Charges for services	$ 1,501,751	$ 562,631	$ 2,064,382
Rental income	299,744	26,341	326,085
Other income	-	38,690	38,690
Total operating revenues	1,801,495	627,662	2,429,157
OPERATING EXPENSES			
Personal services	396,053	340,719	736,772
Purchased/contract services	504,929	91,196	596,125
Supplies and materials	191,714	265,813	457,527
Interfund charges	283,908	34,812	318,720
Depreciation/amortization	1,059,165	151,095	1,210,260
Other costs	287,648	2,520	290,168
Total operating expenses	2,723,417	886,155	3,609,572
Operating income (loss)	(921,922)	(258,493)	(1,180,415)
NONOPERATING REVENUES (EXPENSES)			
Interest earned	9,659	-	9,659
Total nonoperating revenues (expenses)	9,659	-	9,659
Income (loss) before contributions and transfers	(912,263)	(258,493)	(1,170,756)
Transfers out	(5,626)	(5,133)	(10,759)
Change in net position	(917,889)	(263,626)	(1,181,515)
Total net position - beginning	11,586,039	2,034,454	13,620,493
Total net position - ending	$ 10,668,150	$ 1,770,828	$ 12,438,978

Columbia County, Georgia
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2018

	COMMUNICATIONS UTILITY	RENTAL FACILITIES FUND	Total Nonmajor Enterprise Funds
Operating activities			
Cash received from customers and others	$ 1,808,284	$ 671,437	$ 2,479,721
Cash paid to suppliers and others	(1,192,705)	(335,476)	(1,528,181)
Cash paid to employees	(383,716)	(330,828)	(714,544)
Net cash provided by (used in) operating activities	231,863	5,133	236,996
Noncapital financing activities			
Transfer to other funds	(5,626)	(5,133)	(10,759)
Net cash provided by (used in) noncapital financing activities	(5,626)	(5,133)	(10,759)
Capital and related financing activities			
Acquisition and construction of capital assets	(30,373)	-	(30,373)
Net cash provided by (used in) capital and related financing activities	(30,373)	-	(30,373)
Investing activities			
Interest on investments	9,659	-	9,659
Net cash provided by (used) in investing activities	9,659	-	9,659
Net increase (decrease) in cash and cash equivalents / investments	205,523	-	205,523
Cash and cash equivalents / investments Beginning of year	1,113,470	-	1,113,470
End of year	$ 1,318,993	$ -	$ 1,318,993
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities			
Operating income (loss)	$ (921,922)	$ (258,493)	$ (1,180,415)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation and amortization	1,059,165	151,095	1,210,260
Change in assets and liabilities			
Accounts receivable	6,789	18,614	25,403
Deferred charges / prepaid expense	(23)	(45)	(68)
Due from other funds	26,633	63,853	90,486
Accounts payable	16,971	(3,655)	13,316
Accrued liabilities	11,417	8,603	20,020
Customer deposits	-	37,557	37,557
Due to other funds	32,833	-	32,833
Unearned revenue	-	(12,396)	(12,396)
Total adjustments	1,153,785	263,626	1,417,411
Net cash provided by (used in) operating activities	$ 231,863	$ 5,133	$ 236,996

NONMAJOR INTERNAL SERVICE FUNDS

Columbia County, Georgia
Combining Statement of Net Position
Nonmajor Internal Service Funds
June 30, 2018

	EMPLOYEE MEDICAL FUND	RISK MANAGEMENT FUND	UTILITY DAMAGE PREVENTION	CUSTOMER SERVICE AND INFORMATION CENTER	FLEET REPLACEMENT FUND	Total Internal Service Funds
ASSETS						
Current assets:						
Cash and cash equivalents	$ 1,107,038	$ -	$ -	$ -	$ -	$ 1,107,038
Accounts receivable	180,803	-	-	-	-	180,803
Due from other funds	-	692,186	252,089	9,565	-	953,840
Prepaid items	77	223	2,096	86	-	2,482
Total current assets	1,287,918	692,409	254,185	9,651	-	2,244,163
Noncurrent assets:						
Capital assets, net of acc dep	-	-	80,875	-	5,884,213	5,965,088
Total noncurrent assets	-	-	80,875	-	5,884,213	5,965,088
Total assets	1,287,918	692,409	335,060	9,651	5,884,213	8,209,251
LIABILITIES						
Current liabilities:						
Accounts payable	21,843	11,328	1,657	80	74,767	109,675
Claims payable	1,055,313	662,697	-	-	-	1,718,010
Accrued payroll	3,269	2,930	9,917	3,909	-	20,025
Accrued compensated absences	761	7,727	20,518	2,831	-	31,837
Due to other funds	2,732,909	-	282,450	-	2,479,232	5,494,591
Total current liabilities	3,814,095	684,682	314,542	6,820	2,553,999	7,374,138
Noncurrent liabilities:						
Accrued compensated absences	761	7,727	20,518	2,831	-	31,837
Total noncurrent liabilities	761	7,727	20,518	2,831	-	31,837
Total liabilities	3,814,856	692,409	335,060	9,651	2,553,999	7,405,975
NET POSITION						
Net investment in capital assets	-	-	80,875	-	5,884,213	5,965,088
Unrestricted	(2,526,938)	-	(80,875)	-	(2,553,999)	(5,161,812)
Total net position	$ (2,526,938)	$ -	$ -	$ -	$ 3,330,214	$ 803,276

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Net Position
Nonmajor Internal Service Funds
For the Fiscal Year Ended June 30, 2018

	EMPLOYEE MEDICAL FUND	RISK MANAGEMENT FUND	UTILITY DAMAGE PREVENTION	CUSTOMER SERVICE AND INFORMATION CENTER	FLEET REPLACEMENT FUND	Total Internal Service Funds
OPERATING REVENUES						
Charges for services	$ 11,111,328	$ -	$ -	$ -	$ -	$ 11,111,328
Intergovernmental revenue	-	1,304,526	680,762	200,081	2,212,573	4,397,942
Total operating revenues	11,111,328	1,304,526	680,762	200,081	2,212,573	15,509,270
OPERATING EXPENSES						
Personal services	167,119	154,136	505,173	194,665	-	1,021,093
Purchased/contract services	12,398,058	1,110,790	44,587	2,958	712,103	14,268,496
Supplies and materials	-	16,243	125,519	2,458	-	144,220
Depreciation/amortization	-	-	5,483	-	1,634,807	1,640,290
Total operating expenses	12,565,177	1,281,169	680,762	200,081	2,346,910	17,074,099
Operating income (loss)	(1,453,849)	23,357	-	-	(134,337)	(1,564,829)
NONOPERATING REVENUES (EXPENSES)						
Gain on sale of capital assets	-	-	-	-	26,892	26,892
Interest earned	7,422	-	-	-	-	7,422
Total nonoperating revenues (expenses)	7,422	-	-	-	26,892	34,314
Income (loss) before contributions and transfers	(1,446,427)	23,357	-	-	(107,445)	(1,530,515)
Transfers out	-	(23,357)	-	-	-	(23,357)
Transfers in	1,021,881	-	-	-	23,357	1,045,238
Change in net position	(424,546)	-	-	-	(84,088)	(508,634)
Total net position - beginning	(2,102,392)	-	-	-	3,414,302	1,311,910
Total net position - ending	$ (2,526,938)	$ -	$ -	$ -	$ 3,330,214	$ 803,276

Columbia County, Georgia
Combining Statement of Cash Flows
Nonmajor Internal Service Funds
For the Fiscal Year Ended June 30, 2018

	EMPLOYEE MEDICAL FUND	RISK MANAGEMENT FUND	UTILITY DAMAGE PREVENTION	CUSTOMER SERVICE AND INFORMATION CENTER	FLEET REPLACEMENT FUND	Total Internal Service Funds
Operating activities						
Cash received from customers and others	$ 11,042,394	$ 1,305,937	$ 680,762	$ 200,081	$ 1,782,590	$ 15,011,764
Cash paid to suppliers and others	(11,793,203)	(1,130,561)	(129,960)	(7,093)	(718,651)	(13,779,468)
Cash paid to employees	(165,706)	(152,019)	(496,842)	(192,988)	-	(1,007,555)
Net cash provided by (used in) operating activities	(916,515)	23,357	53,960	-	1,063,939	224,741
Noncapital financing activities						
Transfer from other funds	1,021,881	-	-	-	-	1,021,881
Transfer to other funds	-	(23,357)	-	-	-	(23,357)
Net cash provided by (used in) noncapital financing activities	1,021,881	(23,357)	-	-	-	998,524
Capital and related financing activities						
Transfer from other funds	-	-	-	-	23,357	23,357
Acquisition and construction of capital assets	-	-	(53,960)	-	(1,122,745)	(1,176,705)
Proceeds from sale of capital assets	-	-	-	-	35,449	35,449
Net cash provided by (used in) capital and related financing activities	-	-	(53,960)	-	(1,063,939)	(1,117,899)
Investing activities						
Interest on investments	7,422	-	-	-	-	7,422
Net cash provided by (used in) investing activities	7,422	-	-	-	-	7,422
Net increase (decrease) in cash and cash equivalents / investments	112,788	-	-	-	-	112,788
Cash and cash equivalents / investments Beginning of year	994,250	-	-	-	-	994,250
End of year	$ 1,107,038	$ -	$ -	$ -	$ -	$ 1,107,038
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities						
Operating income (loss)	$ (1,453,849)	$ 23,357	$ -	$ -	$ (134,337)	$ (1,564,829)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation and amortization	-	-	5,483	-	1,634,807	1,640,290
Change in assets and liabilities						
Accounts receivable	(68,934)	1,411	-	-	-	(67,523)
Deferred charges / prepaid expense	7	(3)	(289)	(4)	-	(289)
Due from other funds	-	(179,361)	(29,361)	(1,578)	-	(210,300)
Accounts payable	292,173	175,836	789	(95)	(6,548)	462,155
Accrued liabilities	1,413	2,117	8,331	1,677	-	13,538
Due to other funds	312,675	-	69,007	-	(429,983)	(48,301)
Total adjustments	537,334	-	53,960	-	1,198,276	1,789,570
Net cash provided by (used in) operating activities	$ (916,515)	$ 23,357	$ 53,960	$ -	$ 1,063,939	$ 224,741

AGENCY FUNDS

COLUMBIA COUNTY, GEORGIA

Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

For the Fiscal Year Ended June 30, 2018

	July 1, 2017	Additions	Deductions	June 30, 2018
Clerk of Superior Court				
Assets				
Cash and cash equivalents	$ 2,866,453	$ 7,682,364	$ 7,087,285	$ 3,461,532
Total assets	$ 2,866,453	$ 7,682,364	$ 7,087,285	$ 3,461,532
Liabilities				
Due to others	$ 2,866,453	$ 7,682,364	$ 7,087,285	$ 3,461,532
Total liabilities	$ 2,866,453	$ 7,682,364	$ 7,087,285	$ 3,461,532
Probate Court				
Assets				
Cash and cash equivalents	$ 282,176	$ 3,091,563	$ 2,783,047	$ 590,692
Total assets	$ 282,176	$ 3,091,563	$ 2,783,047	$ 590,692
Liabilities				
Due to others	$ 282,176	$ 3,091,563	$ 2,783,047	$ 590,692
Total liabilities	$ 282,176	$ 3,091,563	$ 2,783,047	$ 590,692
Magistrate Court				
Assets				
Cash and cash equivalents	$ 27,717	$ 685,731	$ 678,873	$ 34,575
Total assets	$ 27,717	$ 685,731	$ 678,873	$ 34,575
Liabilities				
Due to others	$ 27,717	$ 685,731	$ 678,873	$ 34,575
Total liabilities	$ 27,717	$ 685,731	$ 678,873	$ 34,575
Sheriff's Office				
Assets				
Cash and cash equivalents	$ 833,138	$ 2,801,372	$ 1,556,063	$ 2,078,447
Total assets	$ 833,138	$ 2,801,372	$ 1,556,063	$ 2,078,447
Liabilities				
Due to others	$ 833,138	$ 2,801,372	$ 1,556,063	$ 2,078,447
Total liabilities	$ 833,138	$ 2,801,372	$ 1,556,063	$ 2,078,447
Tax Commissioner's Office				
Assets				
Cash and cash equivalents	$ 108,720	$ 170,995,892	$ 171,037,476	$ 67,136
Total assets	$ 108,720	$ 170,995,892	$ 171,037,476	$ 67,136
Liabilities				
Due to others	$ 108,720	$ 170,995,892	$ 171,037,476	$ 67,136
Total liabilities	$ 108,720	$ 170,995,892	$ 171,037,476	$ 67,136
Total Agency Funds				
Assets				
Cash and cash equivalents	$ 4,118,204	$ 185,256,922	$ 183,142,744	$ 6,232,382
Total assets	$ 4,118,204	$ 185,256,922	$ 183,142,744	$ 6,232,382
Liabilities				
Due to others	$ 4,118,204	$ 185,256,922	$ 183,142,744	$ 6,232,382
Total liabilities	$ 4,118,204	$ 185,256,922	$ 183,142,744	$ 6,232,382

SPECIAL PURPOSE LOCAL OPTION SALES TAX FUNDS

COLUMBIA COUNTY, GEORGIA
SCHEDULE OF SPECIAL PURPOSE LOCAL OPTION SALES TAX

2006 - 2010 Special Purpose Local Option Sales Tax Program

For the Fiscal Year Ended June 30, 2018

Project	Original Project Budget*	Prior Years' Cost	Current Year Cost	Total Cost	Estimated Percentage of Completion
Recreation facilities	$ 12,990,000	$ 15,055,963	$ 123,303	$ 15,179,266	90%
County administrative buildings and facilities	5,200,000	6,425,384	53,377	6,478,761	95%
Roads, streets and bridges	26,000,000	30,262,529	-	30,262,529	100%
Public Safety facilities	12,450,000	9,946,704	-	9,946,704	100%
Projects under Intergovernmental contracts	6,490,000	8,603,382	-	8,603,382	100%
City of Harlem	1,864,312	2,314,442	-	2,314,442	100%
City of Grovetown	4,005,688	4,974,673	-	4,974,673	100%
Arbitrage interest expense	-	169,385	-	169,385	100%
	$ 69,000,000	$ 77,752,462	176,680	$ 77,929,142	
		Transfer to Capital Projects Fund:	165,452		
			$ 342,132		

* Tier I & II Only

COLUMBIA COUNTY, GEORGIA
SCHEDULE OF SPECIAL PURPOSE LOCAL OPTION SALES TAX

2011 - 2016 Special Purpose Local Option Sales Tax Program

For the Fiscal Year Ended June 30, 2018

Project	Original Project Budget*	Prior Years' Cost	Current Year Cost	Total Cost	Estimated Percentage of Completion
Level One Countywide projects	$ 48,666,645	$ 30,365,387	$ 1,589	$ 30,366,976	95%
Transportation projects	46,633,663	21,256,872	6,854,596	28,111,468	95%
Recreation facilities	14,017,674	9,592,841	3,498	9,596,339	75%
Public Safety and Emergency Services buildings, facilities and equipment	9,270,041	7,310,296	-	7,310,296	100%
County administrative buildings and facilities	7,895,642	5,934,387	246,157	6,180,544	95%
Improvements to stormwater and water systems	13,800,847	9,263,750	-	9,263,750	100%
City of Harlem	3,178,601	2,372,447	-	2,372,447	100%
City of Grovetown	11,156,888	8,324,742	-	8,324,742	100%
	$ 154,620,001	$ 94,420,722	$ 7,105,840	$ 101,526,562	

* Tier I & II Only

Note: 2009 Capital Projects Improvements Plan Fund accounts for projects funded by the 2009 General Obligations Bonds and collections from the 2011-2016 Special Purpose Local Option Sales Tax.

COLUMBIA COUNTY, GEORGIA
SCHEDULE OF SPECIAL PURPOSE LOCAL OPTION SALES TAX

2017 - 2022 Special Purpose Local Option Sales Tax Program

For the Fiscal Year Ended June 30, 2018

Project	Original Project Budget*	Prior Years' Cost	Current Year Cost	Total Cost	Estimated Percentage of Completion
Countywide projects	$ 57,665,280	$ -	$ -	$ -	0%
Transportation projects	3,000,000	-	291,818	291,819	10%
Community Services	18,540,000	5,292,574	(782,595)	4,509,979	24%
IT and Broadband Projects	2,917,736	-	-	-	0%
Public Safety and Emergency Services buildings, facilities and equipment	2,966,258	1,324,841	-	1,324,841	45%
Public Health	30,000,000	-	-	-	0%
County administrative buildings and facilities	1,000,000	-	56,464	56,464	6%
Stormwater Improvements	3,000,000	-	-	-	0%
City of Harlem	2,144,071	136,020	351,257	487,277	23%
City of Grovetown	7,146,904	452,702	1,169,054	1,621,756	23%
	$ 128,380,249	$ 7,206,137	1,085,998	$ 8,292,135	
		Transfer to Capital Projects Fund	9,000,000		
		Transfer to Debt Service Funds	8,719,683		
			$ 18,805,681		

* Tier I & II Only

Note: 2017-2022 SPLOST program includes projects funded by the 2015 General Obligations Bonds. The capital outlay included above is recorded as expenditures in the 2015 General Obligation Bond Fund and the Special Local Option Sales Tax 2017-2022 Fund.

STATISTICAL SECTION

STATISTICAL SECTION

This part of Columbia County, Georgia's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents **Page**

Financial Trends 158

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue Capacity 163

These schedules contain information to help the reader assess the government's most significant local revenue sources, the property tax and the sales tax.

Debt Capacity 170

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information 174

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

Operating Information 177

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Columbia County, Georgia
Net Position By Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental activities										
Net investment in capital assets	$ 152,376,224	$ 158,886,085	$ 161,092,916	$ 160,207,864	$ 184,228,647	$ 200,894,204	$ 208,779,154	$ 219,854,303	$ 237,032,052	$ 250,250,514
Restricted	7,217,399	10,585,848	54,805,026	48,044,167	39,852,364	33,612,371	34,451,325	41,209,614	43,080,606	44,526,019
Unrestricted	63,003,033	67,750,730	26,281,474	29,114,874	32,166,093	28,446,891	28,856,123	23,997,583	18,357,245	23,750,285
Total governmental activities net position	$ 222,596,656	$ 237,222,663	$ 242,179,416	$ 237,366,905	$ 256,247,104	$ 262,953,466	$ 272,086,602	$ 285,061,500	$ 298,469,903	$ 318,526,818
Business-type activities										
Net investment in capital assets	$ 126,131,552	$ 129,726,175	$ 152,937,813	$ 180,655,948	$ 188,796,529	$ 207,852,015	$ 232,641,731	$ 252,963,528	$ 260,360,538	$ 263,428,107
Restricted	3,531,003	1,395,586	1,496,982	2,611,589	3,943,039	5,162,988	6,502,175	6,496,162	6,000,870	2,675,820
Unrestricted	38,253,350	47,536,596	56,052,168	60,668,124	58,591,945	54,144,861	48,413,058	44,880,794	53,331,362	61,164,670
Total business-type activities net position	$ 167,915,905	$ 178,658,357	$ 210,486,963	$ 243,935,661	$ 251,331,513	$ 267,159,864	$ 287,556,964	$ 304,340,484	$ 319,692,770	$ 327,268,597
Primary government										
Net investment in capital assets	$ 278,507,776	$ 288,612,260	$ 314,030,729	$ 340,863,812	$ 373,025,176	$ 408,746,219	$ 441,420,885	$ 472,817,831	$ 497,392,590	$ 513,678,621
Restricted	10,748,402	11,981,434	56,302,008	50,655,756	43,795,403	38,775,359	40,953,500	47,705,776	49,081,476	47,201,839
Unrestricted	101,256,383	115,287,326	82,333,642	89,782,998	90,758,038	82,591,752	77,269,181	68,878,377	71,688,607	84,914,955
Total primary government net position	$ 390,512,561	$ 415,881,020	$ 452,666,379	$ 481,302,566	$ 507,578,617	$ 530,113,330	$ 559,643,566	$ 589,401,984	$ 618,162,673	$ 645,795,415

Columbia County, Georgia
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	For the Fiscal Year Ended June 30,									
	2009	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
Expenses										
Governmental activities:										
General government	$ 15,711,701	$ 16,505,598	$ 14,683,014	$ 15,738,136	$ 14,546,257	$ 25,066,464	$ 16,621,251	$ 19,420,487	$ 20,143,478	$ 19,527,218
Judicial system	4,928,521	5,314,220	5,434,425	5,565,462	6,598,408	7,057,120	7,153,128	7,382,451	7,672,098	7,863,092
Public safety	36,075,510	36,901,852	38,220,194	39,849,719	40,357,086	41,882,938	42,845,188	43,817,193	46,115,229	46,777,469
Public works	12,973,280	13,161,939	14,395,157	16,415,112	16,932,641	17,798,224	21,441,998	22,639,026	24,859,630	25,084,280
Health and welfare	1,777,226	1,842,626	1,400,502	1,666,533	1,708,243	1,762,246	1,721,658	1,859,378	1,704,218	1,740,327
Culture and recreation	5,354,110	5,033,259	5,194,324	4,434,800	5,254,568	5,635,826	6,527,623	7,145,689	7,808,566	8,151,722
Housing and development	3,853,465	3,642,024	3,409,385	3,305,536	3,723,499	3,467,112	3,905,752	4,071,607	4,687,428	6,847,532
Debt service - interest and fees	3,140,351	4,060,110	3,806,892	3,525,990	2,930,229	2,602,359	2,229,517	2,533,437	3,286,174	3,285,591
Total governmental activities expenses	83,814,164	86,461,628	86,543,893	90,501,288	92,050,931	105,272,289	102,446,115	108,869,268	116,276,821	119,277,231
Business-type activities:										
Water and sewer	19,053,550	20,076,869	20,618,775	20,905,610	20,728,702	22,756,426	25,871,589	27,331,033	28,671,102	31,682,676
Storm water	2,732,507	2,765,989	2,692,608	2,973,774	3,189,879	3,567,076	3,944,870	4,435,893	5,080,834	5,261,893
Solid waste management	403,852	561,377	450,062	609,153	638,008	683,077	561,225	464,271	1,097,376	1,117,994
Rental facilities	-	-	643,547	673,988	657,252	823,194	833,384	928,698	909,198	855,123
Evans Towne Center Park	-	-	-	290,572	159,295	-	-	-	-	-
Communications utility	-	437,503	421,861	463,567	1,055,296	1,973,317	1,931,029	2,102,998	2,271,075	2,656,968
Total business-type activities expenses	22,189,909	23,841,738	24,826,853	25,916,664	26,428,432	29,803,090	33,142,097	35,262,893	38,029,585	41,574,654
Total primary government expenses	$ 106,004,073	$ 110,303,366	$ 111,370,746	$ 116,417,952	$ 118,479,363	$ 135,075,379	$ 135,588,212	$ 144,132,161	$ 154,306,406	$ 160,851,885
Program Revenues										
Governmental activities:										
Charges for services:										
General government	$ 1,928,371	$ 1,891,997	$ 1,969,668	$ 2,033,561	$ 2,014,398	$ 2,355,648	$ 2,269,204	$ 2,161,960	$ 2,239,766	$ 2,261,130
Judicial system	2,873,021	3,193,188	3,172,739	2,997,628	3,109,945	3,191,771	3,066,341	2,880,152	2,868,380	2,738,272
Public safety	2,731,126	2,785,025	2,974,002	3,022,113	2,837,518	2,945,524	3,095,173	3,058,053	3,186,568	4,582,597
Other activities	4,107,252	4,331,280	4,123,161	4,285,406	4,412,621	4,961,323	5,227,520	5,459,911	6,180,772	6,148,046
Operating grants and contributions	952,572	1,244,360	600,336	627,704	769,723	10,014,047	1,069,776	1,613,277	1,742,368	1,742,091
Capital grants and contributions	4,960,031	5,869,902	9,020,958	2,941,586	6,459,492	5,515,628	10,407,094	10,561,235	14,734,666	7,900,602
Total governmental activities program revenues	17,552,373	19,315,752	21,860,864	15,907,998	19,603,697	28,983,941	25,135,108	25,734,588	30,952,520	25,372,738
Business-type activities:										
Charges for services:										
Water and sewer	24,344,633	25,742,348	28,064,404	30,149,594	29,867,803	30,656,969	32,036,580	34,583,144	36,018,804	35,320,188
Storm water	2,505,784	2,586,285	2,636,555	2,589,624	2,640,910	2,650,408	3,038,638	3,959,943	4,997,996	5,475,348
Solid waste management	-	-	-	-	-	-	-	-	-	-
Rental facilities	-	-	367,736	421,067	380,566	448,370	513,352	507,124	537,722	562,631
Evans Towne Center Park	-	-	-	119,431	111,338	-	-	-	-	-
Communications utility	-	-	-	-	78,601	620,094	827,484	1,037,552	1,362,904	1,501,751
Operating grants and contributions	-	-	-	-	-	-	-	959	336	308,507
Capital grants and contributions	5,607,685	4,493,441	11,863,594	8,732,099	8,605,306	3,489,476	8,966,062	10,438,511	9,423,779	4,912,074
Total business-type activities program revenues	32,458,102	32,822,074	42,932,289	42,011,815	41,684,524	37,865,317	45,382,116	50,527,233	52,341,541	48,080,499
Total primary government program revenues	$ 50,010,475	$ 52,137,826	$ 64,793,153	$ 57,919,813	$ 61,288,221	$ 66,849,258	$ 70,517,224	$ 76,261,821	$ 83,294,061	$ 73,453,237

Columbia County, Georgia
Changes in Net Position (Continued)
Last Ten Fiscal Years
(accrual basis of accounting)

	For the Fiscal Year Ended June 30,									
	2009	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
Net (expense)/revenue										
Governmental activities	$(66,261,791)	$(67,145,876)	$(64,683,029)	$(74,593,290)	$(72,447,234)	$(76,288,348)	$(77,311,007)	$(83,134,680)	$ (85,324,301)	$ (93,904,493)
Business-type activities	10,268,193	8,980,336	18,105,436	16,095,151	15,256,092	8,062,227	12,240,019	15,264,340	14,311,956	6,505,845
Total primary government net expense	$(55,993,598)	$(58,165,540)	$(46,577,593)	$(58,498,139)	$(57,191,142)	$(68,226,121)	$(65,070,988)	$(67,870,340)	$ (71,012,345)	$ (87,398,648)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes, general	$ 36,858,862	$ 39,516,405	$ 40,039,176	$ 38,970,607	$ 38,359,308	$ 39,999,488	$ 44,808,849	$ 46,612,056	$ 49,241,893	$ 56,994,517
Sales taxes	32,360,023	31,257,285	33,458,896	34,522,078	36,722,298	36,422,967	38,445,119	38,928,718	39,974,085	45,164,499
Other taxes	8,217,198	8,276,533	8,322,783	8,285,170	9,235,379	7,808,542	8,525,795	9,055,643	9,674,268	10,211,943
Revenues from use of money and property	3,912,621	2,055,679	311,757	303,142	255,353	41,267	446,671	498,240	369,572	410,914
Gain on sale of capital assets	67,036	131,689	149,545	67,083	50,732	153,820	340,311	181,780	236,784	31,845
Miscellaneous	442,301	530,835	489,726	412,580	1,562,497	593,800	894,964	1,135,029	1,047,307	1,290,588
Transfers	-	2,000,000	(1,000,000)	(12,720,447)	(16,404,788)	6,522,996	(7,017,566)	(301,888)	(164,450)	(142,898)
Total governmental activities	81,858,041	83,768,426	81,771,883	69,840,213	69,780,779	91,542,880	86,444,143	96,109,578	100,379,459	113,961,408
Business-type activities:										
Revenues from use of money and property	2,001,218	885,002	704,428	618,207	571,204	(247,901)	719,811	688,273	244,078	161,005
Gain on sale of capital assets	212,484	151,848	48,510	-	8,457	-	33,545	24,260	34,243	512
Miscellaneous	13,140	532,828	9,178	184,085	369,098	395,361	386,159	504,759	890,690	765,567
Transfers	-	(2,000,000)	1,000,000	12,720,447	16,404,788	(6,522,996)	7,017,566	301,888	164,450	142,898
Total business-type activities	2,226,842	(430,322)	1,762,116	13,522,739	17,353,547	(6,375,536)	8,157,081	1,519,180	1,333,461	1,069,982
Total primary government	$ 84,084,883	$ 83,338,104	$ 83,533,999	$ 83,362,952	$ 87,134,326	$ 85,167,344	$ 94,601,224	$ 97,628,758	$ 101,712,920	$ 115,031,390
Change in Net Position										
Governmental activities	$ 15,596,250	$ 16,622,550	$ 17,088,854	$ (4,753,077)	$ (2,666,455)	$ 15,254,532	$ 9,133,136	$ 12,974,898	$ 15,055,158	$ 20,056,915
Business-type activities	12,495,035	8,550,014	19,867,552	29,617,890	32,609,639	1,686,691	20,397,100	16,783,520	15,645,417	7,575,827
Total primary government	$ 28,091,285	$ 25,172,564	$ 36,956,406	$ 24,864,813	$ 29,943,184	$ 16,941,223	$ 29,530,236	$ 29,758,418	$ 30,700,575	$ 27,632,742

Columbia County, Georgia
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2009	**2010**	**2011 (2)**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
General fund (1)										
Reserved	$ 213,220	$ 199,773	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unreserved	27,570,374	29,364,272	-	-	-	-	-	-	-	-
Nonspendable	-	-	7,079,467	6,532,792	9,567,474	7,586,245	7,531,652	5,097,413	5,119,956	5,060,518
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	9,011,234	6,000,000	9,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Unassigned	-	-	17,809,881	20,504,251	18,534,170	24,160,906	27,110,368	31,620,258	33,583,402	38,798,433
Total general fund	$ 27,783,594	$ 29,564,045	$ 33,900,582	$ 33,037,043	$ 37,101,644	$ 35,747,151	$ 38,642,020	$ 40,717,671	$ 42,703,358	$ 47,858,951
All other governmental funds										
Reserved	$ 10,909,771	$ 14,498,686	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unreserved, reported in:										
Special revenue funds	8,125,695	7,172,245	-	-	-	-	-	-	-	-
Capital projects funds	104,358,067	89,549,772	-	-	-	-	-	-	-	-
Nonspendable (3)	-	-	9,850	8,724	13,866	17,970	19,935	36,850	35,730	1,679,692
Restricted (4)	-	-	86,630,607	74,223,123	59,464,367	52,834,657	49,700,194	62,055,673	124,706,086	120,879,700
Committed	-	-	536,195	934,243	1,575,815	2,207,211	1,616,606	1,724,867	2,571,910	3,098,291
Assigned (5)	-	-	-	-	-	-	993,924	2,488,159	3,485,273	3,247,067
Unassigned	-	-	(868,057)	(30,592)	-	(1,737,744)	(942,680)	(65,227)	(343,103)	(75,705)
Total all other governmental funds	$ 123,393,533	$ 111,220,703	$ 86,308,595	$ 75,135,498	$ 61,054,048	$ 53,322,094	$ 51,387,979	$ 66,240,322	$ 130,455,896	$ 128,829,045
Total all governmental funds	$ 151,177,127	$ 140,784,748	$ 120,209,177	$ 108,172,541	$ 98,155,692	$ 89,069,245	$ 90,029,999	$ 106,957,993	$ 173,159,254	$ 176,687,996

(1) Information concerning the fund balance of the General Fund is included in Management's Discussion and Analysis.

(2) GASB 54 was implemented for fiscal year ended June 30, 2011. Retroactive application was not included.

(3) The increase in nonspendable during FY 2018 is due to the prepayment of interest in debt service funds.

(4) The decrease in restricted fund balance during FY 2012 - 2015 was due to the expenditure of proceeds for capital projects. The increase in restricted fund balance during FYs 2016 and 2017 was due to the proceeds from the issuance of general obligation bonds.

(5) Assigned fund balance for other governmental funds is proceeds set aside from the Title Ad Valorem Tax to be used for capital projects.

Columbia County, Georgia
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	For the Fiscal Year Ended June 30,									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues										
Taxes	$ 79,126,082	$ 81,354,695	$ 82,153,274	$ 84,013,176	$ 83,608,210	$ 88,376,751	$ 91,873,725	$ 94,952,781	$ 99,493,894	$ 112,312,437
Licenses and permits	1,636,258	1,494,333	1,568,977	1,634,609	1,658,564	2,014,388	2,039,101	2,147,916	2,549,319	2,605,790
Charges for services	7,766,822	8,190,384	8,335,009	8,544,351	8,638,754	9,092,695	9,277,792	9,298,749	9,817,341	9,607,838
Intergovernmental	2,486,363	3,442,694	4,411,398	2,540,694	3,495,964	11,321,348	4,579,748	5,533,601	9,497,948	6,928,699
Fines and forfeitures	2,208,222	2,492,180	2,335,582	2,156,593	2,075,680	2,352,113	2,345,613	2,117,903	2,109,997	3,514,853
Investment income	2,044,117	1,523,130	624,654	522,599	(38,986)	875,030	621,100	781,692	815,550	1,407,524
Contributions and donations	227,145	527,703	119,100	108,596	1,558,414	260,561	512,765	729,735	1,859,863	246,236
Other	530,835	489,726	412,580	1,562,496	593,800	752,591	894,964	1,135,029	1,047,307	1,290,587
Total revenues	96,025,844	99,514,845	99,960,574	101,083,114	101,590,400	115,045,477	112,144,808	116,697,406	127,191,219	137,913,964
Expenditures										
General government	12,041,075	12,351,790	11,331,706	11,663,478	11,719,332	29,285,343	13,798,527	16,683,372	14,822,878	15,574,388
Judicial system	4,855,524	5,216,020	5,340,277	5,511,030	5,948,691	6,358,569	6,445,833	6,591,265	6,815,959	7,040,890
Public safety	33,819,839	35,284,772	35,553,473	40,875,471	41,420,763	38,527,732	40,143,916	41,142,284	42,944,957	44,678,766
Public works	8,092,326	8,352,011	7,825,892	9,306,038	9,093,802	9,684,889	11,852,353	12,224,399	14,195,994	14,390,234
Health and welfare	1,594,088	1,813,216	1,283,655	1,362,057	1,387,981	1,416,718	1,400,141	1,344,856	1,387,633	1,429,012
Culture and recreation	4,811,734	4,459,993	4,508,487	3,666,181	3,825,659	4,162,755	4,954,652	5,446,030	6,398,601	6,738,595
Housing and development	3,750,095	3,596,979	3,379,234	3,318,233	3,872,863	3,466,913	3,977,732	4,154,917	4,655,936	5,295,034
Intergovernmental	-	1,514,797	1,112,589	1,871,699	1,748,941	1,648,873	1,763,880	1,777,730	2,134,471	1,520,311
Capital outlay	15,432,273	22,365,931	36,832,179	22,030,193	27,510,030	15,505,725	11,829,256	11,481,034	21,240,451	23,245,494
Debt service										
Principal	7,440,000	7,920,000	8,440,000	9,335,000	10,140,000	10,970,000	11,900,000	12,865,000	28,200,000	9,560,000
Interest	3,565,013	5,078,577	4,754,123	4,201,888	3,811,375	3,405,775	2,935,025	2,870,597	2,439,709	3,750,622
Other	472,890	1,000	3,854	2,000	2,000	2,200	2,200	350,805	1,010,932	2,050
Total expenditures	95,874,857	107,955,086	120,365,469	113,143,268	120,481,437	124,435,492	111,003,515	116,932,289	146,247,521	133,225,396
Excess of revenues over (under) expenditures	150,987	(8,440,241)	(20,404,895)	(12,060,154)	(18,891,037)	(9,390,015)	1,141,293	(234,883)	(19,056,302)	4,688,568
Other financing sources (uses)										
Sale of property	13,000	24,862	29,755	44,257	23,853	130,889	44,982	44,898	100,326	4,953
Transfers out	(9,201,975)	(13,468,488)	(19,167,930)	(13,995,473)	(19,738,512)	(22,090,229)	(19,643,933)	(20,026,858)	(15,174,509)	(27,943,704)
Transfers in	10,148,975	11,491,488	19,167,930	13,974,734	25,138,097	22,262,908	19,418,412	19,724,970	15,010,059	26,778,925
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	(11,307,287)	-
Proceeds from refunding bonds	-	-	-	-	-	-	-	-	25,830,000	-
Proceeds from debt issuance	38,000,000	-	-	-	3,450,750	-	-	15,000,000	60,000,000	-
Proceeds from bond premium	4,484,502	-	-	-	-	-	-	2,419,867	10,798,974	-
Total other financing sources (uses)	43,444,502	(1,952,138)	29,755	23,518	8,874,188	303,568	(180,539)	17,162,877	85,257,563	(1,159,826)
Net change in fund balances	$ 43,595,489	$ (10,392,379)	$ (20,375,140)	$ (12,036,636)	$ (10,016,849)	$ (9,086,447)	$ 960,754	$ 16,927,994	$ 66,201,261	$ 3,528,742
Debt service as a percentage of noncapital expenditures	15.49%	16.35%	15.85%	15.48%	15.68%	14.20%	15.09%	15.59%	25.48%	12.27%

Note: 2017 debt service includes refunding of outstanding general obligation bonds in the amount of $25.290 million.

Columbia County, Georgia
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Calendar Years

Calendar Year of Levy	Real Property (a)	Personal Property	Motor Vehicle	Mobile Homes	Public Utilities	Gross Digest	Less: Operating Exemptions	Taxable Assessed Value - M & O	Less: Debt Service Exemptions	Taxable Assessed Value - Bond	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Value
2009	3,732,748,683	330,535,934	344,080,860	10,192,172	59,681,233	4,477,238,882	(356,751,828)	4,120,487,054	(318,373,828)	4,158,865,054	9.637	11,193,097,205	40%
2010	3,743,864,371	296,874,707	313,220,280	9,594,073	59,681,078	4,423,234,509	(334,259,362)	4,088,975,147	(296,597,907)	4,126,636,602	9.387	11,058,086,273	40%
2011	3,753,215,961	320,086,742	325,463,910	8,282,983	58,547,147	4,465,596,743	(362,935,016)	4,102,661,727	(326,125,016)	4,139,471,727	9.137	11,163,991,858	40%
2012	3,826,057,894	322,287,564	350,485,720	9,314,864	70,099,983	4,578,246,025	(382,904,925)	4,195,341,100	(347,085,817)	4,231,160,208	8.637	11,445,615,063	40%
2013	3,873,204,558	371,273,310	382,496,650	8,796,943	74,500,983	4,710,272,444	(416,597,102)	4,293,675,342	(381,997,102)	4,328,275,342	8.637	11,775,681,110	40%
2014	4,034,544,087	414,959,242	344,607,150	8,365,624	75,092,699	4,877,568,802	(422,953,583)	4,454,615,219	(389,601,583)	4,487,967,219	8.637	12,193,922,005	40%
2015	4,281,906,882	396,077,187	249,235,870	8,586,697	75,963,445	5,011,770,081	(443,109,297)	4,568,660,784	(405,347,297)	4,606,422,784	8.637	12,529,425,203	40%
2016	4,505,197,397	388,372,831	187,278,900	8,561,448	80,787,300	5,170,197,876	(458,018,672)	4,712,179,204	(420,744,672)	4,749,453,204	8.637	12,925,494,690	40%
2017	4,838,174,287	370,091,398	138,118,220	8,398,916	84,551,422	5,439,334,243	(437,441,827)	5,001,892,416	(399,973,827)	5,039,360,416	9.637	13,598,335,608	40%
2018	5,131,531,249	431,064,013	105,681,360	8,195,396	87,928,437	5,764,400,455	(510,159,750)	5,254,240,705	(472,455,750)	5,291,944,705	9.539	14,411,001,138	40%

SOURCE: Tax Commissioner's Office

NOTES:
Property in the County is reassessed annually. In accordance with Georgia law, property, other than timber, is assessed at approximately 40% of actual value. Estimated actual taxable value is calculated by dividing Gross Digest value by 40%. Tax rates are per $1,000 of taxable assessed value. Taxes levied are based on a calendar year which does not coincide with the County's fiscal year.

(a) Includes assessed value of timber.

Columbia County, Georgia
Property Tax Levies and Collections
Last Ten Calendar Years

Calendar Year	Total Tax Levy	Collected within the Calendar Year of Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2009	37,309,505	1,341,495	3.60%	35,968,024	37,309,519	100.00%
2010	36,551,930	33,056,546	90.44%	3,495,242	36,551,788	100.00%
2011	35,599,941	33,072,939	92.90%	2,526,871	35,599,810	100.00%
2012	34,050,453	29,746,242	87.36%	4,303,756	34,049,998	100.00%
2013	34,721,929	31,887,690	91.84%	2,832,969	34,720,659	100.00%
2014	36,250,525	33,144,316	91.43%	3,102,540	36,246,856	99.99%
2015	38,269,237	35,003,408	91.47%	3,262,992	38,266,400	99.99%
2016	40,253,957	37,099,467	92.16%	3,138,987	40,238,454	99.96%
2017	47,904,880	43,893,388	91.63%	3,909,654	47,803,042	99.79%
2018	50,145,872	47,084,573	93.90%	-	47,084,573	93.90%

SOURCE: Tax Commissioner's Office

Notes: (1) Property tax levies are based on a calendar year which does not coincide with the County's fiscal year.
(2) Amounts include taxes levied and collected for the Columbia County Board of Commissioners:
County Bond, County Tax, & County Fire Tax.
(3) Total County Tax Collections are as of December 05, 2018.
(4) 2018 Property Tax due date was November 15, 2018.
(5) Total County Tax Levy is for real and personal property only and includes all adjustments made to original approved digest as of December 05, 2018.

Columbia County, Georgia
Property Tax Rates
Direct and Overlapping Governments
Last Ten Calendar Years
(rate per $1,000 of taxable assessed value)

	County Direct Rates				Overlapping Rates					
					School District			Cities		State
Calendar Year	Operating	Debt Service	Fire	Total County Direct	Operating	Debt Service	Total School	Harlem Operating	Grovetown Operating	State of Georgia
2009	6.652	1.27	1.715	9.637	17.09	0.00	17.09	5.35	7.00	0.25
2010	6.402	1.27	1.715	9.387	17.09	0.00	17.09	5.35	7.00	0.25
2011	6.402	0.654	2.081	9.137	17.59	0.00	17.59	5.35	7.00	0.25
2012	6.402	0.154	2.081	8.637	17.59	0.00	17.59	5.35	7.00	0.20
2013	6.402	0.154	2.081	8.637	18.59	0.00	18.59	7.35	7.00	0.15
2014	6.402	0.154	2.081	8.637	18.59	0.00	18.59	7.35	7.00	0.10
2015	6.402	0.154	2.081	8.637	18.30	0.00	18.30	8.35	7.00	0.05
2016	6.349	0.207	2.081	8.637	18.30	0.00	18.30	9.35	6.90	0.00
2017	6.189	1.207	2.241	9.637	18.30	0.00	18.30	9.35	6.90	0.00
2018	6.091	1.207	2.241	9.539	18.30	0.00	18.30	9.35	8.00	0.00

SOURCE: Tax Commissioner's Office

NOTES: (1) County fire millage rate applies only to property located within the unincorporated areas of the County (i.e., does not apply to County property located within the geographic boundaries of the cities). Rates for debt service are adjusted each year based on that year's debt service requirements.

(2) Overlapping rates are those of local, county, and state governments that apply to property owners within Columbia County, Georgia. Not all overlapping rates apply to County property owners; for example, the city tax rates apply only to County property owners whose property is located within that city's geographic boundaries.

(3) Property tax levies are based on a calendar year which does not coincide with the County's fiscal year.

Columbia County, Georgia
Principal Property Tax Payers
Current Year and Nine Years Ago

	2018			2009		
TAXPAYER	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Georgia Power	$ 58,761,397	1	1.12%	$ 33,523,677	1	0.81%
John Deere Commercial Products	37,687,556	2	0.72%	30,455,727	2	0.74%
Wal-Mart Real Estate Business	24,253,442	3	0.46%	15,927,094	6	0.39%
Georgia Iron Works	20,434,691	4	0.39%	9,189,425	9	0.22%
Spyglass/Asnley Apartments	17,912,653	5	0.34%	-		0.00%
Pollard Lumber	17,040,172	6	0.32%	16,497,171	5	0.40%
Riverstone Apartments	16,179,675	7	0.31%	-		
KRG Evans Mullins LLC	13,597,470	8	0.26%	13,892,800	7	0.34%
Reed Creek Apartments	12,966,805	9	0.25%	-		
Kroger	12,046,420	10	0.23%	-		
Quebecor World Inc				28,292,917	3	0.69%
Club Car Inc				22,536,654	4	0.55%
Bell South Telecommunications				10,337,275	8	0.25%
Lowe's Home Centers				8,111,665	10	0.20%
Total	$ 230,880,281		4.40%	$ 188,764,405		4.59%
Total taxable assessed value	$ 5,254,240,705			$ 4,120,487,054		

SOURCE: Tax Commissioner's Office

Columbia County, Georgia
Taxable Sales by Category
Last Ten Calendar Years
(in thousands)

Calendar Year	Accommodations	Auto	Construction	Food Service Drinking Establishments	General Merchandise	Home Furnishings/ Appliances	Manufacturing	Retail	Utility	Wholesale	Other Services	Total	Total Direct Sales Tax Rate
2008	not available	not available	not available	not available	not available	not available	not available	not available	not available	not available	not available	not available	2%
2009	not available	not available	not available	not available	not available	not available	not available	not available	not available	not available	not available	not available	2%
2010	not available	not available	not available	not available	not available	not available	not available	not available	not available	not available	not available	not available	2%
2011	11,021	282,597	6,939	333,186	336,336	178,838	91,063	169,562	157,010	205,075	132,379	1,904,006	2%
2012	13,493	296,755	7,701	341,290	339,422	187,627	94,572	181,283	145,286	206,099	155,374	1,968,902	2%
2013	10,862	121,641	9,628	370,894	309,425	193,363	86,146	209,385	138,708	214,654	158,216	1,822,922	2%
2014	11,830	54,853	13,197	401,927	314,804	202,253	103,042	230,181	158,178	233,594	173,472	1,897,331	2%
2015	11,748	61,298	14,040	417,083	332,502	209,445	107,927	231,770	165,155	205,261	177,958	1,934,189	2%
2016	14,162	65,198	10,658	438,191	297,225	227,202	117,209	233,988	158,605	195,275	224,505	1,982,220	2%
2017	17,320	68,583	10,911	458,446	306,664	237,930	112,350	242,355	151,960	201,233	222,517	2,030,267	2%

SOURCE: Georgia Department of Revenue

Columbia County, Georgia
Sales Tax Rates
Direct and Overlapping Governments
Last Ten Calendar Years

	County Direct Rates			Overlapping Rates		
Calendar Year	Local Option Sales Tax	Special Purpose Local Option Sales Tax	Total County Direct	School District	State of Georgia	Regional Transportation Sales Tax
2008	1%	1%	2%	1%	4%	0%
2009	1%	1%	2%	1%	4%	0%
2010	1%	1%	2%	1%	4%	0%
2011	1%	1%	2%	1%	4%	0%
2012	1%	1%	2%	1%	4%	0%
2013	1%	1%	2%	1%	4%	0%
2014	1%	1%	2%	1%	4%	1%
2015	1%	1%	2%	1%	4%	1%
2016	1%	1%	2%	1%	4%	1%
2017	1%	1%	2%	1%	4%	1%

NOTES: (1) The Cities of Harlem and Grovetown entered into an intergovernmental agreement with the County for the distribution of the proceeds of the 1% Local Options Sales Tax for the period of January 2013 through December 2022. A Certificate of Distribution has been filed with the Georgia Department of Revenue. Proceeds of the 1% LOST shall be distributed as follows:

	County	Harlem	Grovetown
2013-2017	87.50%	3.50%	9.00%
2018-2022	86.50%	2.50%	11.00%

(2) The Cities of Harlem and Grovetown entered into intergovernmental agreements with the County for the distribution of proceeds from the 1% Special Purpose Local Option Sales Tax for the period of January 2017 through December 2022. The County shall receive the first $57.665 million of the SPLOST proceeds and then shall distribute from the remaining proceeds received by the County an amount equal to 3.0% to the City of Harlem and amount equal to 10.0% to the City of Grovetown.

Columbia County, Georgia
Sales Tax Revenue Payers by Industry
Current Year and Nine Years Ago

	2018				2009			
	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total
Food Services	not available	not available	$ 3,527,169	21.94%	not available	not available	$ 2,743,708	19.79%
Apparel	not available	not available	-	0.00%	not available	not available	141,822	1.02%
General Merchandise	not available	not available	2,368,204	14.73%	not available	not available	2,468,071	17.80%
Automotive	not available	not available	565,368	3.52%	not available	not available	2,379,578	17.16%
Home Furnishings	not available	not available	1,796,178	11.17%	not available	not available	1,228,446	8.86%
Building Materials	not available	not available	49,646	0.31%	not available	not available	602,940	4.35%
Miscellaneous Services	not available	not available	1,236,168	7.69%	not available	not available	634,461	4.58%
Manufacturers	not available	not available	755,976	4.70%	not available	not available	725,545	5.23%
Utilities	not available	not available	1,231,489	7.66%	not available	not available	1,251,475	9.03%
Wholesale	not available	not available	1,599,906	9.95%	not available	not available	-	0.00%
Other	not available	not available	2,947,616	18.33%	not available	not available	1,687,674	12.17%
Total			$ 16,077,721	100.00%			$ 13,863,720	100.00%

SOURCE: Georgia Department of Revenue

NOTES:

1. Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the County's revenue.
2. Calendar year 2018 is for the months of January through September.
3. The Georgia Department of Revenue could not provide the number of filers within each industry category. An attempt will be made to obtain this information for future years.
4. In May 2009, the Georgia Department of Revenue changed from maintaining this data by Standard Industrial Classification code to North American Industrial Classification System codes.

Columbia County, Georgia
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Business-Type Activities		Total Primary Government	Percentage of Personal Income(a)	Per Capita(a)
	General Obligation Bonds	Capital Leases	Water/Sewer Revenue Bonds	Notes Payable			
2009	116,811,233	-	65,924,732	559,614	183,295,579	3.80%	1,514
2010	107,925,343	-	62,395,255	376,119	170,696,717	3.33%	1,366
2011	98,519,453	-	92,459,466	184,724	191,163,643	3.49%	1,491
2012	88,526,628	-	87,835,970	51,983	176,414,581	2.97%	1,340
2013	77,076,275	3,152,363	87,054,912	-	167,283,550	2.82%	1,235
2014	65,374,342	2,844,458	82,444,378	-	150,663,178	2.52%	1,082
2015	52,869,951	2,526,731	79,020,581	-	134,417,263	2.11%	933
2016	56,684,125	2,198,868	75,471,784	-	134,354,777	1.98%	911
2017	113,055,929	2,813,370	73,444,190	-	189,313,489	not available	1,249
2018	102,653,497	2,741,229	69,923,215	-	175,317,941	not available	not available

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(a) See Schedule of Demographic and Economic Statistics for personal income and population data.

Columbia County, Georgia
Ratios of General Bonded Debt Outstanding and Legal Debt Margin
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Resources Restricted to Repaying Principal	Net General Obligation Bonds	Percentage of Estimated Actual Taxable Value of Property(a)	Per Capita(b)	Legal Debt Limit(c)	Total Debt Applicable To Debt Limit	Legal Debt Margin(d)	Total Debt Applicable to Debt Limit as Percentage of Debt Limit
2009	116,811,233	7,217,399	109,593,834	0.98%	965	415,886,505	109,593,834	306,292,671	26.35%
2010	107,925,343	10,585,848	97,339,495	0.88%	864	412,663,660	97,339,495	315,324,165	23.59%
2011	98,519,453	8,431,984	90,087,469	0.81%	769	413,947,173	90,087,469	323,859,704	21.76%
2012	88,526,628	8,329,728	80,196,900	0.70%	673	423,116,021	80,196,900	342,919,121	18.95%
2013	77,076,275	8,879,529	68,196,746	0.58%	569	432,827,534	68,196,746	364,630,788	15.76%
2014	65,374,342	9,311,814	56,062,528	0.46%	469	448,796,722	56,062,528	392,734,194	12.49%
2015	52,869,951	9,001,370	43,868,581	0.35%	367	460,642,278	43,868,581	416,773,697	9.52%
2016	56,684,125	9,805,370	46,878,755	0.36%	384	474,945,320	46,878,755	428,066,565	9.87%
2017	113,055,929	3,084,684	109,971,245	0.81%	746	503,936,042	109,971,245	393,964,797	21.82%
2018	102,653,497	3,138,745	99,514,752	0.69%	N/A	529,194,471	99,514,752	429,679,719	18.80%

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(a)See Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.
(b)See Schedule of Demographic and Economic Statistics for population data.
(c)State finance statutes limit the County's outstanding general debt to no more than 10% of the net assessed value of property applicable to debt service.
(d)The legal debt margin is the County's available borrowing authority under state finance statutes and is calculated by subtracting the total debt applicable to the legal debt limit from the legal debt limit.

Legal Debt Margin Calculation for Fiscal Year 2018

Taxable assessed value - Bond Digest	$ 5,291,944,705
Legal debt limit - 10%	529,194,471
Debt applicable to debt limit	99,514,752
Legal debt margin	$ 429,679,719

Columbia County, Georgia
Direct and Overlapping Governmental Activities Debt
As of June 30, 2018

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable(b)	Estimated Share of Overlapping Debt
Columbia County Board of Education (a)	$55,000,000	100%	$ 55,000,000
Subtotal, overlapping debt			55,000,000
Columbia County direct debt			105,394,726
Total direct and overlapping debt			$160,394,726

(a) Data provided by Columbia County Board of Education Finance Office. Debt repaid with special purpose local option sales tax.

(b)The percentage of overlapping debt applicable is based on the share of taxable sales for sales taxes. Since the Columbia County Board of Education and the Columbia County government occupy the same geographic boundaries and all taxable sales are equally applied to both the BOE and the County in determining sales tax distributions, the overlap percentage is 100%.

(c)The Cities of Harlem and Grovetown have no outstanding governmental activity debt.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by residents and businesses of Columbia County, Georgia. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Columbia County, Georgia
Pledged-Revenue Coverage
Last Ten Fiscal Years

	Water and Sewerage Revenue Bonds					
		Less:	Net	Debt Service		
Fiscal Year	Operating Revenues	Operating Expenses	Available Revenue	Principal	Interest	Coverage
2009	25,228,767	11,565,140	13,663,627	3,515,000	3,330,375	2.00
2010	26,483,324	12,367,504	14,115,820	3,780,000	3,176,305	2.03
2011	28,809,744	12,823,221	15,986,523	4,040,000	3,579,421	2.10
2012	30,724,534	13,670,451	17,054,083	4,335,000	4,137,282	2.01
2013	29,811,653	13,260,246	16,551,407	4,185,000	3,778,888	2.08
2014	31,890,265	14,677,933	17,212,332	4,200,000	3,653,337	2.19
2015	32,798,409	17,073,709	15,724,700	3,050,000	3,339,082	2.46
2016	35,373,521	18,462,444	16,911,077	3,175,000	3,208,930	2.65
2017	36,305,066	18,238,734	18,066,332	3,140,000	3,113,878	2.89
2018	35,524,304	19,405,909	16,118,395	3,260,000	1,977,553	3.08

Notes:

Details regarding the County's outstanding debt can be found in the notes to the financial statements.
Operating expenses do not include interest, depreciation, or amortization expense. Operating revenues include interest earned on operating funds.

Columbia County, Georgia
Demographic and Economic Statistics
Last Ten Calendar Years

Calendar Year	Population	Personal Income (amounts in thousands)	Per Capita Personal Income	School Enrollment	Unemployment Rate
2008	117,504	4,815,919	40,985	22,577	4.80%
2009	121,050	4,828,858	39,891	23,305	6.80%
2010	124,934	5,122,780	41,004	23,685	7.00%
2011	128,178	5,472,526	42,695	23,891	7.10%
2012	131,627	5,939,741	45,126	24,330	6.60%
2013	135,416	5,922,984	43,739	24,803	6.90%
2014	139,257	5,976,392	42,916	25,973	5.90%
2015	144,052	6,374,345	44,250	26,756	5.10%
2016	147,450	6,769,192	45,908	27,138	4.90%
2017	151,579	not available	not available	27,748	4.20%

Sources: Georgia Department of Labor
School enrollment provided by Columbia County Board of Education as of October 30, 2018.
Population provided by Columbia County Planning Department as of July 1, 2017.

Columbia County, Georgia
Principal Employers
Current Year and Nine Years Ago

	2018			2009		
Industry	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
Retail Trade	5,850	1	20.15%	4,472	2	16.40%
Accommodation and Food Services	4,318	2	14.87%	3,260	3	11.96%
Health Care and Social Assistance	4,276	3	14.73%	2,420	5	8.88%
Manufacturing	2,798	4	9.64%	3,077	4	11.29%
Administrative and Support and Waste Manageme	2,441	5	8.41%	1,919	7	7.04%
Construction	2,292	6	7.90%	2,232	6	8.19%
Professional, Scientific, and Technical Servi	1,784	7	6.15%	1,034	8	3.79%
Public Administration	1,508	8	5.19%	5,137	1	18.84%
Other Services (except Public Administration)	1,223	9	4.21%	951	9	3.49%
Finance and Insurance	563	10	1.94%	924	10	3.39%
Wholesale Trade	541	11	1.86%	474	11	1.74%
Transportation and Warehousing	394	12	1.36%	233	15	0.85%
Real Estate and Rental and Leasing	387	13	1.33%	311	13	1.14%
Arts, Entertainment, and Recreation	359	14	1.24%	464	12	1.70%
Information	240	15	0.83%	264	14	0.97%
Agriculture, Forestry, Fishing and Hunting	56	16	0.19%	90	16	0.33%
Total	29,030		100.00%	27,262		100.00%

Source: Georgia Department of Labor

Note: Due to confidentiality issues, the number of employees of specific employers cannot be obtained. The categories presented are intended to provide alternative information regarding the County's employment base.

Columbia County, Georgia
Full-time Equivalent County Government Positions by Function
Last Ten Fiscal Years

Function	Full-time Equivalent Positions as of June 30,									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General government	116	126	139	133	128	156	148	140	145	142
Judicial system	56	62	63	66	66	68	69	68	70	70
Public safety	356	370	391	383	535	547	551	551	563	563
Public works	88	74	80	95	115	110	133	141	139	161
Health and welfare	14	18	14	14	14	22	15	16	16	16
Culture and recreation	66	52	37	40	44	57	86	95	101	101
Housing and development	36	39	40	42	40	47	51	56	57	57
Water and sewer	105	104	114	119	125	136	132	144	155	155
Storm water	13	13	14	14	15	22	31	36	37	40
Solid waste management	2	2	2	2	2	2	8	7	11	11
Rental facilities	0	0	6	6	6	6	8	7	7	7
Communications utility	2	2	2	2	3	3	4	4	5	5
Total	854	862	902	916	1093	1176	1236	1265	1306	1328

Source: Columbia County Human Resources Office

Note: Vacant positions included beginning in 2011. Prior years include filled positions only.

Columbia County, Georgia
Operating Indicators by Function
Last Ten Fiscal Years

	For the Fiscal Year Ended June 30,									
Function	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
General government										
Number of Registered Voters	76,411	82,637	83,318	86,968	90,932	90,900	92,182	96,682	94,457	102,307
Personal Property Accounts	12,025	12,193	13,137	13,443	10,500	12,014	12,477	12,941	14,917	16,909
Judicial system										
Number of Gun Permits	2,099	1,461	1,290	1,939	3,323	2,685	2,987	4,085	3,842	3,953
Number of Marriage Licenses	786	745	785	1,018	1,037	999	1,074	1,351	1,779	1,745
Public safety										
Animal Adoptions	309	337	389	912	946	852	989	1002	1192	1,324
Number of Prisoners Processed	3,598	4,174	3,546	3,732	3,825	4,010	3,587	3,568	3,789	4,040
Public works										
Potholes Repaired	367	456	456	430	451	547	519	747	479	580
Road Signs Replaced	412	206	206	574	235	187	202	234	278	316
Miles of Dirt Road Paved	0.24	6.13	7.27	3.42	1.33	2.06	0	0	0	0
Health and welfare										
Home Delivered Meals	33,500	32,335	31,947	35,715	35,670	37,050	37,459	32,508	31,264	31,547
Congregate Meals Served	8,500	8,435	7,410	6,275	9,840	8,645	8,190	6,450	9,633	10,474
Culture and recreation										
Library Book Circulation	568,816	605,381	564,598	540,156	530,435	563,940	551,924	554,074	565,697	571,553
Library Collection Size	172,500	174,890	166,620	170,070	171,450	200,254	209,252	181,700	190,066	186,991
Recreation Youth Sports Participation	6,330	6,580	6,700	4,486	4,246	3,895	4,295	4,958	6,329	5,288
Housing and development										
Number of Single Family Building Permits	693	981	1,107	1,098	1,051	1,040	1,252	1,043	1,064	867
Number of Burn Permits	9,057	10,239	11,573	11,831	12,082	13,812	12,173	12,919	10,600	11,399
Water										
Daily Water Treatment Production Capacity in gallons	39,000,000	39,000,000	39,000,000	39,000,000	53,000,000	53,400,000	53,900,000	53,900,000	53,900,000	53,900,000
Number of Accounts	36,822	37,988	38,360	39,346	40,441	41,490	42,945	43,174	44,221	45,741
Sewer										
Maximum Daily Capacity of Treatment Plant in gallons	12,350,000	12,350,000	12,350,000	12,400,000	12,400,000	12,500,000	12,400,000	12,400,000	12,400,000	12,400,000
Number of Accounts	29,772	30,735	31,106	32,021	33,007	33,988	35,320	35,506	36,469	37,879
Solid waste management										
Annual Tonnage Buried	0	0	0	0	0	0	0	0	0	0
Number of Ground Water Monitoring Wells	32	32	32	35	35	35	35	36	36	40

Source: Various County departments

Columbia County, Georgia
Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General government										
County office buildings	5	5	5	5	5	5	5	5	5	5
Public safety										
Patrol vehicles	172	178	172	170	185	194	207	215	223	239
Fire stations	16	16	17	16	17	17	17	16	16	16
Public works										
Miles of County maintained roads	719	715	713	715	725	729	729	729	729	729
Miles of road resurfacing	2.9	2.85	7.67	7.64	8.19	8.39	7.16	7.03	3.67	4.5
Health and welfare										
Transit operating vans	11	11	12	10	7	9	9	10	10	11
Culture and recreation										
Park acreage	1,413	1,413	1,443	1,443	1,413	1,413	1,413	1463	1463	1463
Parks	12	12	13	13	12	12	12	12	12	12
Community centers	3	3	3	3	4	4	4	4	4	4
Water and sewer										
Donated subdivisions	38	50	20	21	28	18	29	34	26	21
Water treatment plants	2	2	2	2	2	2	2	2	2	2
Waste water treatment plants	4	4	4	4	4	4	4	4	4	4
Storm water										
Donated subdivisions	35	43	21	17	18	15	25	32	20	16
Solid waste management										
Authorized vehicles and heavy equipment	6	5	5	5	5	7	7	9	6	5

Source: Various County departments
Note: No capital asset indicators are available for the judicial system and housing and development.

REVENUE BONDS DISCLOSURE

Water and Sewer Rates

The following water and sewer rates have been in effect since April, 2016.

Residential Rates

	Water		Sewer	
	water tap size < = 1"		levelized winter billing	
Amount in gallons	Base	Per 1,000 gallons	Base	Per 1,000 gallons
< 10,000	$ 10.95	$ 2.24	$ 14.21	$ 2.53
≥ 10,000	10.95	3.11		
≥ 30,000	10.95	4.52		
≥ 50,000	10.95	6.14		

Commercial Rates

	Water		Sewer	
Water Tap Size	Base	Per 1,000 gallons	Base	Per 1,000 gallons
1.0"	$ 19.42	$ 2.26	$ 23.37	$ 2.57
1.5"	43.68	2.26	52.58	2.57
2.0'	77.48	2.26	93.45	2.57
3.0"	174.74	2.26	210.25	2.57
4.0"	310.68	2.26	373.84	2.57
6.0"	698.25	2.26	845.81	2.57
8.0"	1,245.53	2.26	1,423.52	2.57

Source: Columbia County Water and Sewer Services Division.

Tap and Connection Charges

All water and sewer tap-in fees are based on three different conditions that exist in the System. These conditions are as follows:

(A) Applicant applies for a tap inside a developed area in which the developer has furnished water and/or sewer mains, taps, and meter boxes.

(B) Applicant applies for a tap inside a developed area in which the developer has furnished only the water and/or sewer mains.

(C) Applicant lives adjacent to a water and/or sewer main installed by the System.

Residential Water Tap-in Fees

(1) 5/8" residential service tap

(A)	$448
(B)	893
(C)	1,341

(2) 1" residential service tap

(A)	$615
(B)	1,005
(C)	1,507

(3) 1 1/2" residential service tap

(A)	$782
(B)	1,341
(C)	1,675

Residential Sewer Tap-in Fees

(A)	$893
(B)	1,116
(C)	1,341

Commercial Water and Sewer Tap-in Fees

(1) 1" commercial service

	Water	Sewer
(A)	$448	$1,116
(B)	1,116	1,561
(C)	1,674	1,862

(2) 1 1/2" commercial service

	Water	Sewer
(A)	$1,116	$1,341
(B)	1,450	1,730
(C)	2,008	2,110

(3) 2" commercial service

	Water	Sewer
(A)	$1,451	$5,776
(B)	1,884	6,921
(C)	2,610	7,814

Commercial Water and Sewer Tap-in Fees (cont)

(4) 3" commercial service

	Water	Sewer
(A)	$3,016	$9,376
(B)	3,795	10,493
(C)	4,465	11,610

(5) 4" commercial service

	Water	Sewer
(A)	$4,913	$16,744
(B)	6,028	17,717
(C)	6,699	18,977

(6) 6" commercial service

	Water	Sewer
(A)	$9,823	$33,490
(B)	10,940	36,837
(C)	12,279	39,070

(7) 8" commercial service

	Water	Sewer
(A)	$17,201	$58,721
(B)	19,146	64,474
(C)	21,483	68,448

Source: Columbia County Water and Sewer Services Division.

Top Ten Customers

The following table shows the ten largest users of the System and the revenues derived from such customers for the fiscal year ended June 30, 2018.

Top Ten Customers

User	Business	Total Revenues	% of Total Operating Revenues
City of Grovetown	Municipality	$1,032,128	2.92%
Columbia County Board of Education	Education	301,712	0.85%
City of Harlem	Municipality	273,833	0.77%
Columbia County Board of Commissioners	Government	232,014	0.66%
Brandon Wilde	Retirement Community	178,498	0.50%
Ansley	Apartment Complex	90,891	0.26%
Michelson Realty LLC	Apartment Complex	85,158	0.24%
Wedgewood Park	Apartment Complex	79,893	0.23%
American Homes 4 Rent	Apartment Complex	74,832	0.21%
Riverstone Apartments	Apartment Complex	70,974	0.20%
		$2,419,933	6.84%

(1) Based upon total fiscal year 2018 operating revenue of $35,389,753.
Source: Columbia County Water and Sewer Services Division.

Total Customers

Water and Sewerage Customers

Year	Water	Sewer	Total
2014	41,490	33,988	75,478
2015	42,945	35,320	78,265
2016	43,461	35,934	79,395
2017	44,814	36,863	81,677
2018	45,741	37,879	83,620

Source: Columbia County Water and Sewer Services Division.

Historical Water and Wastewater Demand

Set forth below are water and wastewater demand statistics for the past four calendar years and the six months ended June 30, 2018.

Water Demand

Plant		2014	2015	2016	2017	2018
Blanchard	Avg Flow MGD	12.79	12.96	14.81	14.48	12.56
	Max Flow MGD	25.06	17.70	21.00	27.67	23.70
Clark's Hill	Avg Flow MGD	2.13	2.49	1.80	1.91	2.31
	Max Flow MGD	4.14	2.95	2.73	3.13	3.44
Total	Avg Flow MGD	14.92	15.45	16.61	16.39	14.87
	Max Flow MGD	29.20	20.65	23.73	30.80	27.14

Wastewater Demand

Plant		2014	2015	2016	2017	2018
Reed Creek	Avg Flow MGD	3.80	3.31	3.52	3.17	3.10
	Max Flow MGD	4.63	3.78	4.23	3.52	3.60
Crawford Creek	Avg Flow MGD	0.97	0.82	0.94	0.97	1.00
	Max Flow MGD	1.09	0.91	1.00	1.02	1.13
Little River	Avg Flow MGD	3.95	3.88	4.16	3.96	4.07
	Max Flow MGD	4.69	4.48	4.82	4.30	4.58
Kiokee Creek	Avg Flow MGD	0.03	0.023	0.031	0.032	0.037
	Max Flow MGD	0.04	0.03	0.042	0.039	0.045
Total	Avg Flow MGD	8.75	8.03	8.65	8.13	8.21
	Max Flow MGD	10.45	9.20	10.09	8.88	9.36

Source: Columbia County Water and Sewer Services Division.

Five Year Operating History

Set forth below is a historical, comparative summary of the operating results of the System for the past five fiscal years. For more detailed information regarding the financial results and condition of the System, see the audited financial statements of the County for the fiscal year ended June 30, 2018, included in the financial section of the Comprehensive Annual Financial Report. The information in the following table for the fiscal years ended June 30, 2014 through 2017 has been extracted from previous audited financial statements of the County.

COLUMBIA COUNTY WATER AND SEWERAGE SYSTEM
Summary of Operating Results
Fiscal Years Ended June 30

	2014	2015	2016	2017	2018
Operating revenue					
Charges for services	$ 28,687,856	$ 29,855,624	$ 32,562,240	$ 34,064,270	$ 33,416,561
Tap fees	2,358,680	2,282,100	2,122,048	1,954,534	1,903,627
Other	138,215	87,984	63,404	62,206	69,565
Total operating revenue	31,184,751	32,225,708	34,747,692	36,081,010	35,389,753
Operating expenses					
Operating expenses	14,677,933	17,073,709	18,462,444	18,238,734	19,405,909
Depreciation/amortization	8,491,684	8,720,294	9,316,982	10,350,894	11,001,155
Total operating expenses	23,169,617	25,794,003	27,779,426	28,589,628	30,407,064
Operating income	8,015,134	6,431,705	6,968,266	7,491,382	4,982,689
Non-operating revenues/(expenses)					
Interest income	788,900	638,460	625,829	224,056	134,551
Interest expense	(501,598)	(721,663)	(524,901)	(508,503)	(2,126,632)
Costs of bond issuance	-	-	-	(338,739)	-
Gain on sale of capital assets	-	33,545	24,260	34,243	512
Total non-operating revenues/(expenses)	287,302	(49,658)	125,188	(588,943)	(1,991,569)
Income before contributions/transfers	8,302,436	6,382,047	7,093,454	6,902,439	2,991,120
Contributions/transfers					
Capital contributions	9,139,594	12,481,006	6,729,010	5,948,768	3,254,184
Transfers	(159,232)	4,030	-	(9,130)	(108,078)
Total contributions/transfers	8,980,362	12,485,036	6,729,010	5,939,638	3,146,106
Net income/change in net position	$ 17,282,798	$ 18,867,083	$ 13,822,464	$ 12,842,077	$ 6,137,226

Historical Debt Service Coverage

The following table shows the historical debt service coverage of the System for the past five fiscal years.

	Fiscal Year Ended June 30				
	2014	2015	2016	2017	2018
Net income/change in net position	$ 17,282,798	$ 18,867,083	$ 13,822,464	$ 12,842,077	$ 6,137,226
Plus:					
Interest expense	501,598	721,663	524,901	508,503	2,126,632
Costs of bond issuance	-	-	-	338,739	-
Depreciation/amortization	8,491,684	8,720,294	9,316,982	10,350,894	11,001,155
	8,993,282	9,441,957	9,841,883	11,198,136	13,127,787
Less:					
Interest income on construction fund and investment account	83,386	65,759	-	-	-
Gain on sale of capital assets	-	33,545	24,260	34,243	512
Capital contributions	9,139,594	12,481,006	6,729,010	5,948,768	3,254,184
Transfers	(159,232)	4,030	-	(9,130)	(108,078)
	9,063,748	12,584,340	6,753,270	5,973,881	3,146,618
Net income available for debt service	17,212,332	15,724,700	16,911,077	18,066,332	16,118,395
Total annual debt service (1)	$ 7,853,337	$ 6,389,082	$ 6,383,930	$ 6,253,878	$ 5,237,553
Historical debt service coverage	2.19	2.46	2.65	2.89	3.08

(1) Total annual debt service includes principal and interest of outstanding revenue bonds only, excludes GEFA Loans.

GENERAL OBLIGATION BONDS DISCLOSURE

Sales and Use Tax

Pursuant to an election held in the County in 2014, the County authorized the levy and collection of a special purpose local option sales and use tax, which commenced on January 1, 2017, for a period of time of six years. The County entered into intergovernmental agreements with the Cities of Harlem and Grovetown, Georgia. Pursuant to these agreements, the County shall receive the first $57,665,280 of the Sales and Use Tax proceeds. After that amount is collected by the County, the County shall remit 3.0% and 10.0% of the remaining proceeds of the Sales and Use Tax to Harlem and Grovetown, respectively. The amounts remitted to the cities will not be available to pay debt service on the bonds. Set forth below are historical collections of the Existing Sales and Use Tax for the past five calendar years. These historical collections are indicative of anticipated collections of the Sales and Use Tax; however, no assurance can be made that future collections will equal or exceed past collections of the Existing Sales and Use Tax.

Calendar Year		Amount	Percent Change
2014	$	19,031,437	4.73%
2015	$	19,322,080	1.53%
2016	$	19,322,080	3.17%
2017	$	20,393,616	12.02%
2018(1)	$	17,800,431	6.37%

(1) Ten months of collections.

Tax Levies and Collection

The Columbia County Tax Commissioner collects taxes which have been levied by the State of Georgia, the County, the Columbia County School District and the Cities of Grovetown and Harlem. Tax bills are normally mailed in September and may be paid without interest or penalty through November 15th of each year. However, whenever the tax bills are mailed a taxpayer has 60 days to pay. After the due date, interest at the rate of 1% per month (or any portion thereof) and a penalty of 10% per annum (after 90 days) are added.

		Collected within the Calendar Year of Levy		Collections in	Total Collections to Date	
Calendar Year	Total Tax Levy	Amount	Percentage of Levy	Subsequent Years	Amount	Percentage of Levy
2014	36,250,525	33,144,316	91.43%	3,102,540	36,246,856	99.99%
2015	38,269,237	35,003,408	91.47%	3,262,992	38,266,400	99.99%
2016	40,253,957	37,099,467	92.16%	3,138,987	40,238,454	99.96%
2017	47,904,880	43,893,388	91.63%	3,909,654	47,803,042	99.79%
2018	50,145,872	47,084,573	93.90%	-	47,084,573	93.90%

(1) Includes all taxes levied by the Columbia County Board of Commissioners only.
(2) As of December 5, 2018.

Source: Columbia County Tax Commissioner.

Historical Property Tax Data

The following table presents the assessed value (40% of fair market value, except timber which is 100% of fair market value) of taxable property within the County for the last five calendar years.

Calendar Year of Levy	Real & Personal Property (3)	Motor Vehicle	Mobile Homes	Public Utilities	Gross Digest	Less: Operating Exemptions	Maintenance & Operations Tax Digest (2)	Less: Debt Service Exemptions	General Obligation Bond Tax Digest (1)	Estimated Actual Taxable Value
2014	4,449,503,329	344,607,150	8,365,624	75,092,699	4,877,568,802	(422,953,583)	4,454,615,219	(389,601,583)	4,487,967,219	12,193,922,005
2015	4,677,984,069	249,235,870	8,586,697	75,963,445	5,011,770,081	(443,109,297)	4,568,660,784	(405,347,297)	4,606,422,784	12,529,425,203
2016	4,893,570,228	187,278,900	8,561,448	80,787,300	5,170,197,876	(458,018,672)	4,712,179,204	(420,744,672)	4,749,453,204	12,925,494,690
2017	5,208,265,685	138,118,220	8,398,916	84,551,422	5,439,334,243	(437,441,827)	5,001,892,416	(399,973,827)	5,039,360,416	13,598,335,608
2018	5,562,595,262	105,681,360	8,195,396	87,928,437	5,764,400,455	(510,159,750)	5,254,240,705	(472,455,750)	5,291,944,705	14,411,001,138

(1)Total assessed value, after deducting exemptions, for purposes of levying tax for County's general obligation bonds.
(2)Total assessed value, after deducting exemptions, for purposes of levying tax for the support and maintenance of the County.
(3)Includes assessed value of timber.

Source: Columbia County Tax Commissioner.

Tax Rates - Mills

Set forth below is information concerning the rate of levy of property taxes per $1,000 of assessed value (millage rates) of the County for the past five calendar years.

	County Direct Rates				Overlapping Rates					
					School District			Cities		State
Calendar Year	Operating	Debt Service	Fire	Total County Direct	Operating	Debt Service	Total School	Harlem Operating	Grovetown Operating	State of Georgia
2014	6.402	0.154	2.081	8.637	18.59	0.00	18.59	7.35	7.00	0.10
2015	6.402	0.154	2.081	8.637	18.30	0.00	18.30	8.35	7.00	0.05
2016	6.349	0.207	2.081	8.637	18.30	0.00	18.30	9.35	6.90	0.00
2017	6.189	1.207	2.241	9.637	18.30	0.00	18.30	9.35	6.90	0.00
2018	6.091	1.207	2.241	9.539	18.30	0.00	18.30	9.35	8.00	0.00

(1)Fire Tax applies to unincorporated areas only.

Source: Columbia County Tax Commissioner.

Principal Taxpayers

Set forth below are the ten largest taxpayers of the County in 2018. No independent investigation has been made of, and consequently no representation can be made as to, the financial condition of any of the taxpayers listed below or that such taxpayers will continue to maintain their status as major taxpayers in the County. Taxes levied are for maintenance and operations only.

	Taxpayer	Assessed Valuation	Taxes Levied	Percentage of Total Taxable Assessed Value
1.	Georgia Power	$ 58,761,397	$ 357,916	1.12%
2.	John Deere Commercial Products	37,687,556	229,555	0.72%
3.	Wal-Mart Real Estate Business	24,253,442	147,728	0.46%
4.	Georgia Iron Works	20,434,691	124,468	0.39%
5.	Spyglass/Ansley Apartments	17,912,653	109,106	0.34%
6.	Pollard Lumber Company	17,040,172	103,792	0.32%
7.	Riverstone Apartments	16,179,675	98,550	0.31%
8.	KRG Evans Mullins LLC	13,597,470	82,822	0.26%
9.	Reed Creek Apartments	12,966,805	78,981	0.25%
10.	Kroger	12,046,420	73,375	0.23%
		$ 230,880,281	$ 1,406,293	4.39%
	Total taxable assessed value	$ 5,254,240,705		

Source: Columbia County Tax Commissioner.

Summary of County Indebtedness by Category

Set forth below is information concerning the outstanding tax-supported debt of the County as of June 30, 2018.

Category	Amount Issued	Amount Outstanding
General obligation bonds:		
Series 2015	$ 15,000,000	$ 12,795,000
Series 2016A	14,400,000	12,495,000
Series 2016B	11,430,000	5,815,000
Series 2017	60,000,000	60,000,000
Bond issuance premiums		11,548,497
Total	$ 100,830,000	$ 102,653,497

Debt Limitation

The State of Georgia limits the amount of general obligation debt that a unit of government can issue to 10% of the net assessed value of taxable property located within that government's boundaries. The legal debt limit for the County, as set forth in the table below, is $529.2 million and the legal debt margin is $429.7 million.

Computation of Legal Debt Margin

Taxable (net) assessed value - Bond Digest - as of January 1, 2018	$ 5,291,944,705
Legal debt limit - 10%	529,194,471
Debt applicable to debt limit	102,653,497
Less: resources restricted to repaying principal	(3,138,745)
Legal debt margin	$ 429,679,719

Five Year General Fund Operating History.

Set forth below is a historical, comparative summary of the revenues, expenditures, and changes in fund balance of the County's General Fund for the past five fiscal years. For more detailed information regarding the financial results, see the audited financial statements of the County for the fiscal year ended June 30, 2018, included in the financial section of the Comprehensive Annual Financial Report. The information in the following table for the fiscal years ended June 30, 2014 through 2017 has been extracted from previous audited financial statements of the County.

	Fiscal Years Ended June 30				
Revenues:	2014	2015	2016	2017	2018
Taxes - Property	$ 33,927,443	$35,017,557	$36,480,553	$ 38,541,655	$ 39,389,566
Taxes - Sales	16,135,465	16,912,182	17,114,337	17,597,418	18,243,026
Taxes - Other	2,308,510	2,408,656	2,542,809	2,611,145	2,611,463
Licenses and Permits	384,392	397,116	403,325	396,663	434,336
Charges for Services	4,528,143	4,663,887	4,536,054	4,876,316	4,611,374
Intergovernmental Revenue	2,213,339	2,489,837	2,850,089	2,911,187	3,431,383
Fines and Forfeitures	1,933,398	1,804,873	1,693,446	1,638,900	1,676,562
Investment Income	451,482	373,097	406,973	257,226	261,938
Contributions and donations	1,896	1,416	1,819	6,089	3,663
Other Income	721,252	819,776	988,074	942,446	1,017,676
Total Revenues	62,605,320	64,888,397	67,017,479	69,779,045	71,680,987
Expenditures:					
Current:					
General Government	19,206,166	13,798,527	16,683,372	14,822,878	15,574,388
Judicial	6,045,816	6,163,603	6,304,307	6,579,993	6,814,175
Public Safety	25,672,875	26,350,330	26,322,316	27,424,584	28,183,462
Public Works	5,137,084	5,582,335	5,846,847	6,557,711	6,006,528
Health and Welfare	1,377,086	1,400,141	1,344,856	1,387,633	1,429,012
Culture and Recreation	3,290,296	4,045,409	4,346,403	4,737,454	4,921,211
Housing and Development	2,211,251	2,593,438	2,555,025	2,970,014	2,882,435
Total Expenditures	62,940,574	59,933,783	63,403,126	64,480,267	65,811,211
Excess (Deficiency) of Revenues Over Expenditures	(335,254)	4,954,614	3,614,353	5,298,778	5,869,776
Other Financing Sources (Uses)					
Sale of Property	130,889	44,982	44,898	98,659	4,953
Transfers Out	(1,325,128)	(2,279,727)	(1,801,888)	(4,095,880)	(919,136)
Transfers In	175,000	175,000	218,288	684,130	200,000
Total Other Finance Sources (Uses)	(1,019,239)	(2,059,745)	(1,538,702)	(3,313,091)	(714,183)
Net Change in Fund Balances	(1,354,493)	2,894,869	2,075,651	1,985,687	5,155,593
Fund Balance, Beginning	37,101,644	35,747,151	38,642,020	40,717,671	42,703,358
Fund Balance, Ending	$ 35,747,151	$ 38,642,020	$ 40,717,671	$ 42,703,358	$ 47,858,951

Current Year General Fund Budget

Set forth below is a summary of the County's General Fund budget adopted for the fiscal year ended June 30 2018, and the fiscal year ending June 30, 2019, prepared in conformity with GAAP as applied to governmental units. The budgets for fiscal year 2018 and 2019 are based upon certain assumptions and estimates of the County's management regarding future events, transactions, and circumstances. Realizations of the results projected in the budgets will depend upon implementation by management of policies and procedures consistent with the assumptions. Accordingly, the actual results achieved could materially vary from those projected in the budget shown below.

	2018	2019
Sources:		
Taxes - property	$ 37,698,593	$ 39,024,016
Taxes - sales	16,800,000	17,054,000
Taxes - other	2,425,000	2,555,000
Licenses and permits	425,000	450,000
Charges for services	4,436,000	4,291,762
Intergovernmental revenue	3,208,677	3,158,677
Fines and forfeitures	1,420,500	1,571,500
Investment income	200,000	200,000
Contributions and donations	1,000	1,000
Other income	958,561	901,962
Transfers in	175,000	200,000
Total sources	$ 67,748,331	$ 69,407,917
Uses:		
General government	$ 18,491,088	$ 19,611,425
Judicial	6,774,275	6,862,702
Public safety	26,966,487	27,859,851
Public works	6,196,240	4,851,201
Health and welfare	1,431,331	1,441,581
Culture and recreation	4,521,946	5,006,958
Housing and development	3,056,940	3,464,175
Transfers out	310,024	310,024
Total uses	$ 67,748,331	$ 69,407,917

SINGLE AUDIT SECTION

Cherry Bekaert LLP
CPAs & Advisors

Report of Independent Auditor 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*

Columbia County Board of Commissioners
Columbia County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Columbia County, Georgia (the "County") as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 20, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Augusta, Georgia
December 20, 2018

Cherry Bekaert LLP
CPAs & Advisors

Report of Independent Auditor on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

Columbia County Board of Commissioners
Columbia County, Georgia
Evans, Georgia

Report on Compliance for Each Major Federal Program

We have audited Columbia County, Georgia's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2018. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control over Compliance

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

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

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

Purpose of this Report

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.



Augusta, Georgia
December 20, 2018

COLUMBIA COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2018

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA #	Pass-Through Entity Identifying Number	
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii			
Pass-through program from:			
Georgia Department of Community Affairs	14.228	14q-y-036-1-5718	$ 38,085
		Total CFDA #20.509	38,085
Highway Planning and Construction Cluster			
Highway Planning and Construction			
Pass-through program from:			
Georgia Department of Transportation	20.205	PI 0012865	554,988
Georgia Department of Transportation	20.205	PI 0008352	343,957
Georgia Department of Transportation	20.205	PI 0013704	167,352
		Total CFDA #20.205	1,066,297
	Total Highway Planning and Construction Cluster		1,066,297
Formula Grants for Rural Areas			
Pass-through program from:			
Georgia Department of Transportation	20.509	GA-18-X033	159,270
		Total CFDA #20.509	159,270
Social Services Block Grant			
Pass-through program from:			
CSRA Regional Commission	93.667	2086-00-25 8202.0039	103,176
		Total CFDA #93.667	103,176
Disaster Grants - Public Assistance (Presidentially Declared Disasters)			
Pass-through program from:			
Georgia Emergency Management Agency	97.036	073-99073-00	177,139
		Total CFDA #97.036	177,139
Emergency Management Performance Grants			
Pass-through program from:			
Georgia Emergency Management Agency	97.042	OEM14-038S01	26,871
		Total CFDA #97.042	26,871
Total Expenditures of Federal Awards			**$ 1,570,838**

See notes to schedule of expenditures of federal awards.

COLUMBIA COUNTY, GEORGIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2018

Note 1—Basis of presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Columbia County, Georgia. (the "County") under programs of the federal government for the year ended June 30, 2018. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance).

Note 2—Summary of significant accounting policies

Expenditures reported on the schedule are prepared on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

Note 3—Indirect cost rate

The County has elected not to use the 10% de minimis indirect cost rate allowed under Uniform Guidance.

Note 4—Subrecipients

The County did not provide federal awards to subrecipients during the year ended June 30, 2018.

Note 5—Non-cash awards

The County did not receive non-cash federal awards during the year ended June 30, 2018.

COLUMBIA COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2018

Section I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ____ yes __X__ no
- Significant deficiency(ies) identified? ____ yes __X__ none reported

Noncompliance material to financial statements noted? ____ yes __X__ no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? ____ yes __X__ no
- Significant deficiency(ies) identified? ____ yes __X__ 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 2CFR Section 200.516(a) of the Uniform Guidance ____ yes __X__ no

Identification of Major Programs

The program tested as major programs of Columbia County, Georgia included:

CFDA #	Name of Federal Program
20.205	Highway Planning and Construction Cluster

The dollar threshold for Type A programs was $750,000.

The County did not qualify as a low-risk auditee.

Section II. Findings in Relation to the Audit of the Financial Statements

None reported.

Section III. Federal Awards Findings and Questioned Costs

None reported.

COLUMBIA COUNTY, GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2018

Finding 2017-001

Federal Agency:	Department of Transportation
Federal Program:	Highway Planning and Construction Cluster
CFDA Number:	20.205
Compliance Requirement:	Reporting
Type of Finding:	Material Weakness – Internal Controls over Compliance

CRITERIA:
CFR Part 200 (*Uniform Guidance*) requires auditees to prepare appropriate financial statements, including the schedule of expenditures of Federal awards (SEFA). CFR 200.510(b) states that the auditee must prepare a SEFA for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with §200.502 - Basis for determining Federal awards expended. In addition, CFR 200.501 requires auditees that expend $750,000 or more in Federal awards during the auditee's fiscal year must have a single or program-specific audit conducted for that year in accordance with the provisions of the Uniform Guidance. The audit must be completed and the data collection form and reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period.

CONDITION:
The SEFA provided for the audit was inaccurate. A major program was erroneously omitted from the schedule resulting in the total Federal expenditures reported as less than the $750,000 threshold required to complete a Single Audit. The omitted Federal expenditures were discovered when the pass-through entity for these omitted expenditures requested the County's Single Audit. As a result, the Single Audit and the data collection form and reporting package were not submitted by the required deadline.

QUESTIONED COSTS:
None.

CAUSE:
The County did not have adequate controls in place to ensure the SEFA accurately reported all Federal expenditures. The Federal awards erroneously omitted from the SEFA were received from a pass-through State entity whose awards have historically not contained Federal funding.

EFFECTS:
Without proper controls in place over the reporting of Federal awards, Federal expenditures may not be properly reported on the SEFA. The determination of whether a Single Audit is required and/or which major programs will be audited is affected by the accuracy of the SEFA at the time of the financial audit. Omissions or other errors not identified in a timely manner and late reporting may jeopardize future federal funding.

RECOMMENDATIONS:
We recommend that the County implement policies, procedures, and management controls over the collection of data to be included in the SEFA to ensure that it includes all the required elements.

MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION PLAN:
We agree with the finding. In FY 2019, the County has incorporated an Award Checklist to complete with each new grant. This checklist includes Source of Funds, Sponsor, Award Name, Award Number. CFDA #, Award Amount, Department, Person Responsible for Approving Expenditures, GL Account #, and Period of Contract. These Award Checklists will be used by the Finance Department when preparing the SEFA so as to include all direct and passed-through Federal awards.

STATUS:
Finding fully corrected.

COMPLIANCE SECTION

Cherry Bekaert LLP
CPAs & Advisors

Report of Independent Accountant

Columbia County Board of Commissioners
Columbia County, Georgia

We have examined management's assertion included in the accompanying State of Georgia Grant Certification Forms about Columbia County, Georgia's (the "County's") compliance during the fiscal year ended June 30, 2018 with the requirement to use grant proceeds solely for the purpose or purposes for which the grant was made for each of the following Local Assistance Grant awards:

#03-C-L-570
#07-C-L-001

We have examined management's assertion included in the accompanying Certification 9-1-1 Expenditures regarding the County's compliance during the fiscal year ended June 30, 2018 with the requirement to expend 9-1-1 funds in compliance with the expenditure requirements of the Official Code of Georgia Annotated, Section 46-5-134.

Management is responsible for the County's compliance with these requirements. Our responsibility is to express an opinion on management's assertions about the County's compliance based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the County's compliance with these requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the County's compliance with the specified requirements.

In our opinion, management's assertion that the County complied with the aforementioned requirements during the fiscal year ended June 30, 2018 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Georgia Department of Audits and Accounts and the State grantor agency identified on the Grant Certification Form and is not intended to be, and should not be, used by anyone other than the specified parties.

Cherry Bekaert LLP

Augusta, Georgia
December 20, 2018

State of Georgia Grant Certification Form
Local Government Recipient (with no subrecipient)

LINE		
A	Local Government	Columbia County, Georgia
B	State Awarding Agency	Georgia Department of Community Affairs
C	Grant Identification Number	07-C-L-001
D	Grant Title	Local Assistance Grant Transfer Historic Arches
E	Grant Award Date	08/22/06
F	Grant Amount	$10,000.00

		COLUMN 1 Current Year Activity For the Year Ended:	COLUMN 2 Cumulative Grant Activity Through the Year Ended:
G		6/30/2018	6/30/2018
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue)	$1,573.53	
I	Grant Receipts or Revenue Recognized	$0.00	$10,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES	$1,573.53	$10,000.00
K	Disbursements or Expenditures for Audit Fees	$0.00	$0.00
L	Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K]	$0.00	$0.00

EDIT CHECKS IF FORM COMPLETED ON EXCEL SPREADSHEET:

Column 1, Line L equals Column 2, Line L.
Grant Receipts/Revenue Does Not Exceed Grant Award.
Date Is Provided in Line G, Column 1.
Date Is Provided in Line G, Column 2.
Year End Dates On Line G Agree.
Column 1, Line L Foots Correctly.
Column 2, Line L Foots Correctly.
Audit Fee is Within 2% Limit ($250 max).

Line A Is Completed.
Line B Is Completed.
Line C Is Completed.
Line D Is Completed.
Line E Is Completed.
Line F Is Completed.

Certification of Local Government Officials

I have reviewed the information presented above and certify that it is accurate and correct. I further certify that the proceeds of the grant award identified above were used solely for the express purpose or purposes for which the grant was made.

Signature of Chief Elected Official Ron C. Cross Date 10/25/18

Signature of Chief Financial Officer Luanne C Reece Date 10/23/18

Rev. 8/2006

State of Georgia Grant Certification Form
Local Government Recipient (with no subrecipient)

LINE		
A	Local Government	Columbia County, Georgia
B	State Awarding Agency	Georgia Department of Community Affairs
C	Grant Identification Number	03-C-L-570
D	Grant Title	Local Assistance Grant Crawford Cemetary
E	Grant Award Date	07/01/02
F	Grant Amount	$15,000.00

		COLUMN 1 Current Year Activity	COLUMN 2 Cumulative Grant Activity
		For the Year Ended:	Through the Year Ended:
G		6/30/2018	6/30/2018
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue)	$10,000.00	
I	Grant Receipts or Revenue Recognized	$0.00	$15,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES	$10,000.00	$15,000.00
K	Disbursements or Expenditures for Audit Fees	$0.00	$0.00
L	Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K]	$0.00	$0.00

EDIT CHECKS IF FORM COMPLETED ON EXCEL SPREADSHEET:

Column 1, Line L equals Column 2, Line L.
Grant Receipts/Revenue Does Not Exceed Grant Award.
Date Is Provided in Line G, Column 1.
Date Is Provided in Line G, Column 2.
Year End Dates On Line G Agree.
Column 1, Line L Foots Correctly.
Column 2, Line L Foots Correctly.
Audit Fee is Within Legal Limit ($250).

Line A Is Completed.
Line B Is Completed.
Line C Is Completed.
Line D Is Completed.
Line E Is Completed.
Line F Is Completed.

Certification of Local Government Officials

I have reviewed the information presented above and certify that it is accurate and correct. I further certify that the proceeds of the grant award identified above were used solely for the express purpose or purposes for which the grant was made.

Signature of Chief Elected Official Ron C. Cook Date 10/25/18

Signature of Chief Financial Officer Leanne C Reece Date 10/23/18

Rev. 8/2006

Columbia County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2018

Line No.		O.C.G.A. Reference:		
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$	-
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:			
11a	Lease costs	46-5-134(f)(1)(I)	$	-
11b	Purchase costs	46-5-134(f)(1)(I)	$	-
11c	Maintenance costs	46-5-134(f)(1)(I)	$	-
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$	-
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center			
13a	Lease costs	46-5-134(f)(2(B)(ii)	$	-
13b	Purchase costs	46-5-134(f)(2(B)(ii)	$	-
13c	Maintenance costs	46-5-134(f)(2(B)(ii)	$	14,694
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	$	-
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations			
15a	Lease costs	46-5-134(f)(2(B)(iv)	$	-
15b	Purchase costs	46-5-134(f)(2(B)(iv)	$	-
15c	Maintenance costs	46-5-134(f)(2(B)(iv)	$	-
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems			
16a	Lease costs	46-5-134(f)(2(B)(v)	$	408,465
16b	Purchase costs	46-5-134(f)(2(B)(v)	$	-
16c	Maintenance costs	46-5-134(f)(2(B)(v)	$	-

Columbia County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2018

Line No.		O.C.G.A. Reference:	
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):		
	__X__ Special Revenue Fund _____ Enterprise Fund		
	Expenditures (UCOA Activity 3800)		
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	AT&T Mobility		$ 11,110
	Southern Communications Services Inc		$ 152
			$
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
3a	Lease costs	46-5-134(f)(1)(A)	$ -
3b	Purchase costs	46-5-134(f)(1)(A)	$ -
3c	Maintenance costs	46-5-134(f)(1)(A)	$ 445,315
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$ 214,102
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2		
5a	Salaries and wages	46-5-134(f)(1)(C)	$ 1,074,098
5b	Employee benefits	46-5-134(f)(1)(C)	$ 340,763
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 10,262
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	$ 27,824
8	Building used as a public safety answering point:		
8a	Lease costs	46-5-134(f)(1)(F)	$ -
8b	Purchase costs	46-5-134(f)(1)(F)	$ -
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:		
9a	Lease costs	46-5-134(f)(1)(G)	$ -
9b	Purchase costs	46-5-134(f)(1)(G)	$ -
9c	Maintenance costs	46-5-134(f)(1)(G)	$ -

Columbia County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2018

Line No.		O.C.G.A. Reference:	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	Copier charges		$ -
	Dues & Subscriptions		$ 1,685
	Contract services		$ -
	Transfer to Communications Utility for Broadband		$ 17,380
			$
			$
			$
			$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 2,565,850

Certification of Local Government Officials

I have reviewed the information presented in this report and certify that it is accurate and correct. I further certify that the 9-1-1 funds were expended in compliance with the expenditure requirements specified in the Official Code of Georgia Annotated (OCGA), Section 46-5-134. I understand that, in accordance with OCGA Section 46-5-134(m)(2), any local government which makes expenditures not in compliance with this Code section may be held liable for pro rata reimbursement to telephone and wireless telecommunications subscribers of amounts improperly expended. Further, the noncompliant local government shall be solely financially responsible for the reimbursement and for any costs associated with the reimbursement. Such reimbursement shall be accomplished by the service providers abating the imposition of the 9-1-1 charges and 9-1-1 wireless enhanced charges until such abatement equals the total amount of the rebate.

Signature of Chief Elected Official Ron C. Cross Date 10/29/18

Print Name of Chief Elected Official RON C CROSS

Title of Chief Elected Official Chairman, Columbia County Board of Commissioners

Signature of Chief Financial Officer Leanne C Reece Date 10/29/18

Print Name of Chief Financial Officer LEANNE C REECE