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

Columbia County, Georgia

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year Ended June 30, 2019

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

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INTRODUCTORY SECTION

December 18, 2019

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, 2019, was prepared by the Columbia County Finance Department 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, 2019. 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.

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 Manager, who is appointed by and responsible to the Board, directs the daily operation of the County. Services provided to the approximately 154,000 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, minimally bureaucratic, 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 3.07% annually to an estimated 154,000 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 8th 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 CSRA, which included Columbia County. The 10-year, one percent additional sales tax began on January 1, 2013 and has gone great lengths in addressing our infrastructure needs. Three widening projects are now complete while five others 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 158,412 residents before the end of 2019. The County grew 27.7% in the last nine 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 33rd fastest growing county in the nation. Columbia County is projected to grow 2.01% annually through 2050. 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 Panda Express, Firehouse Subs, Primp & Blow, V's Barbershop, and soon-to-be EarthFare. 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 Five Below and Old Navy, while local specialty shops like The Peppy Poppy, 4P Studios, Peaceful Apothecary, and Final Cut, also decided to call Columbia County home. New restaurant openings include Namaste Indian Street Food, Frog & The Hen, Sugar Booger, Hello Poke, Koi Hibachi & Sushi, Meadows Custard, Chicken Salad Chick, Zacks Farm & Grill, and Wild Wings Café. New assisted living and medical facilities now stand prominently on Fury's Ferry Road, providing increased medical care closer to home. Columbia County's new state-of-the-art Performing Arts Center made great progress this year. This 2000-seat, 70,000 SF space will be capable of supporting first-run Broadway shows and is slated to be open in Fall of 2020.

Construction continues to be a major theme for Columbia County as existing businesses expand and new businesses locate. The Development Authority of Columbia County purchased 271 acres in Appling to support ongoing industrial growth in late 2017. The development, now known as White Oak Business Park, celebrated the opening of Club Car's distribution center during Spring of this year. FL Smidth AFT, an air filter manufacturer, also celebrated breaking ground at its new 150,000 SF campus, which is expected to open during 2020. 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. High volumes of project activity show promise for this next year.

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 Convention & Visitor's Bureau are busily marketing the community and supporting ongoing productions with locations, vendors, accommodations, crew and logistics.

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 $2.4 billion and exceeds 30,000 direct civilian, contract, and defense jobs within our community. Much of the expected personnel have already made the transition to this area but the formal opening of ARCYBER will bring additional growth in people over the course of 5 years – estimated growth at Fort Gordon is 1,000 personnel per year. Based on historical norms, more than 65% of military children related to Fort Gordon are educated in Columbia County. This growth has prompted the need for a new and better entrance to Fort Gordon. The construction for the new $33 million Gate 6 began this year and is expected to be complete in 2021. 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 expanded curriculum. The Georgia Cyber Center's second building, the Shaffer-MacCartney Building, celebrated its opening this year. 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.

The County remains optimistic 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. All appeal avenues have now been exhausted, meaning we expect a final announcement regarding the hospital's future soon. The addition of the new hospital remains another potential catalyst for progress, research, and collaboration.

Fortunately, the 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

Bond Rating. Columbia County is pleased to announce the County has received its third 'AAA' Bond Rating on Wednesday, October 30, 2019, from S&P Global Ratings. The first two 'AAA' Bond Ratings were previously issued by Fitch Ratings and Moody's Investors Service.

S&P Global Ratings raised its long-term rating to 'AAA' from 'AA+' for Columbia County due to the County's strong and stable financial position which benefits from conservative budgeting and formal policies and the diverse tax base.

AAA is the highest possible bond rating and offers an exceptional degree of credibility. The rating shows that the entity at hand is able to meet its financial commitments. The credit strengths include low poverty and unemployment rates; ample reserve levels strengthened by formal policies; and manageable debt burden given the use of Special Purpose Local Options Sales Tax (SPLOST) and General Obligation (GO) Bonds.

Among the reasons S&P gave for a top bond rating include the following:

- Strong economy, with access to a broad and diverse metropolitan statistical area;
- Strong management, with good financial policies and practices under our financial management assessment methodology;
- Strong budgetary performance, with operating surpluses in the general fund and at the total governmental fund level in fiscal 2018;
- Very strong budget flexibility and liquidity;
- Strong debt and contingent liability profile;
- Very strong institutional framework.

Columbia County Community Broadband Utility (C^3BU). C^3BU has augmented staff with a new manager, a new outside plant manager, and a new splicer which will increase our capabilities to serve customers and meet the demands of a growing County. There are numerous major road projects in which C^3BU must participate, including Lewiston Road, Washington Road, Flowing Wells Road, and Wrightsboro Road as well as others. Staff has participated in planning efforts and has procured equipment and materials to support these efforts.

C^3BU continues to work with business partners to expand the network in order to reach unserved areas of the County. The goal is to build strategic relationships with partners that will utilize the extensive infrastructure to provide Fiber to the Home (FTTH) Gigabit Internet service to Columbia County residents.

C^3BU has taken steps in the past year to enhance its Disaster Recovery (DR) capability, and has also performed extensive maintenance activities that ensure that our network performance is solid and that we are as protected as possible from natural and man-made disasters. The staff is also working to streamline operations as the broadband utility grows.

Technology 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 an evolving and flexible 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. This initiative is a combination of multiple projects and initiatives that span the breadth of the information security discipline, and has resulted in the approval of a foundational Information Security Policy, asset management policies and a robust and ongoing 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 technology assets.
- Improve means of detecting intrusions, 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.

- Columbia County implemented multiple projects in 2018-2019, including the implementation of Tyler TCM Enterprise for document management; a new, powerful backup solution that mixes on-site storage with cloud-based retention. Additionally, the County will be working with a vendor to

provide additional information security capabilities by performing security monitoring and auditing tasks that will augment existing efforts.

- Security Awareness Training: With the ever-increasing cyber threats to the County's network and data, security awareness training is imperative. The County is utilizing KnowBe4 to provide hosted training and testing services, and the intent is to continue to develop this function in order to ensure that technology assets are protected and employees are well-informed, capable team members.
- iasWorld: The Tax Commissioner's Office implemented Tyler's iasWorld software in 2019, and the Tax Assessor's Office will follow in 2020. This project is a landmark achievement because it completes the modernization of two platforms that were formerly based in old technology. The result will provide both offices with enhanced capabilities, streamlined processes, and data-sharing that is currently unavailable.
- Document Management: Columbia County is taking strong steps to digitize existing paper records, beginning with plans of buildings in the County. This effort will be coupled with the implementation of electronic plan review in order to streamline existing paper-driven processes.

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. Community and Leisure Services, as well as Facilities Maintenance and the Broadband Utility, are all moving forward with Cityworks.
- The GIS Department has worked extensively with the Emergency Management Agency (EMA) and other County departments in order to create a policy for the use of Unmanned Aerial Systems (UAS) – also known as "drones". This policy will establish standards for County employees to ensure that staff uses drones consistently and safely. The use of drones for mapping and data collection is increasing, and standards are necessary so that these resources are deployed effectively.
- Census Support: GIS is participating in the data-gathering processes that have helped the Census Bureau in planning activities for the 2020 United States Census. This effort, which has encompassed multiple years, has included tasks such as providing boundary line information and road centerline updates to ensure that all features are captured. The completeness of this information helps to ensure an accurate Census count. GIS is also part of the "Complete Count Committee" that will participate in efforts to encourage local participation in the Census.

Euchee Creek Greenway. Construction on the 9-mile Phase I multi-use path identified in the Euchee Creek Greenway Implementation Plan began in 2019. The plan extends the greenway network to include over 27 miles of trail network and a multi-use path that will provide our community with a much-needed recreational and transportation amenity and link to a beautiful natural corridor.

Vision 2035 – 5 year Update. The County will undertake a state mandated 5 year update to the Vision 2035 Comprehensive Plan in 2020. The Vision 2035 document is used extensively to help guide the development of the County, anticipated future growth and address future goals. Public participation is expected to help shape future land use, assist in the community vision and update the implementation program. The updated Vision 2035 document will be adopted in early 2021.

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 over 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 and Gold Cross EMS 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.

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. Phases 1 and 2 were completed last year and staff began implementing Phase 3 in FY 2020 with approved hiring of 12 additional personnel. This support has allowed Columbia County Fire and Emergency Services to complete all 3 Phases of this plan.

High School Fire Training Academy. Columbia County Fire and Emergency Services created a High School Firefighter Training program to train high school seniors to meet both state and national certification. This program consisted of 8 months 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. The High School Firefighter Training Program will allow these students to gain the needed skills for potential employment opportunities after graduation.

Joint Emergency Response Task Force. Columbia County Fire and Emergency Services has worked with the Columbia County Sheriff's Office, Gold Cross EMS, and Columbia County EMA to develop a Joint Emergency Response Task Force. This task force developed a countywide approach to responding to emergency events. This year the task force implemented a NFPA 3000 Active Shooter Response training with all agencies. The task force has also developed training for inter-agency coordination and incident command for all agencies.

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 identifies apparatus in need of replacement by age, mileage, and repair history. The program recommended replacement of four command staff vehicles in 2019. Two were replaced early in 2019 and two others have been ordered.

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 will reach over 4,100 students in our county.

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 million with $100.2 million 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 million in 2016 GO debt reduction. Tier 1 was established with a monthly sales tax collection rate of $1.5 million.

The Board of Commissioners and county staff will begin work on the next SPLOST program (2023-2028) in January 2020.

2017 General Obligation Bond. The citizens of Columbia County approved by referendum on November 8, 2016, general obligation bonds 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, a playground, pavilions, tennis courts, a walking trail, and a 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.
- Sheriff's Driver Training Facility. The $7 million driver training track and facility will be used to train the Columbia County Sheriff's Office employees, Columbia County Fire Rescue personnel and other emergency services agencies from around the state and southeast. Columbia County will also use this facility for employee training such as CDL certification, defensive driving and general vehicle control. It is one of four training facilities of its kind in Georgia.

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 seven years of existence, the county has collected over $15 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 2020 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. Project completion is scheduled for Spring 2022.
- 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. The 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. The 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 March 2020.
- 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. Construction on the more than $26 million project is expected to begin in the Spring of 2021.

The 2023-2033 TSPLOST list will be finalized by the TIA Roundtable and the Georgia Department of Transportation in early 2020. Citizens will have the opportunity to approve the new TSPLOST during voting in 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:

- Wrightsboro Road at Chamblin Road Intersection Improvements. The County is awaiting the GDOT permit with construction to begin in 2019.
- Blue Ridge Drive at Panther Crossing/Fairfield Way. Project has been awarded.
- Hereford Farm Road Widening. Preliminary engineering underway.
- Hardy McManus Road Widening. Preliminary engineering underway.
- Stevens Creek Road Widening. Preliminary engineering underway.
- Hereford Farm Road at Blanchard Road left turn lane. Design underway. Construction to begin Spring 2020.
- S Old Belair Road/Old Belair Lane Intersection. Design underway. Construction to begin Spring 2020.

LONG-TERM FINANCIAL PLANNING

The annual budget for Columbia County, GA, for FY 2020 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 $283,239,588, reflecting a net increase from the fiscal year 2019 adopted budget of $1,057,627, or 0.37%. 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 $2.6 million from the fiscal year 2019 adopted budget, or 3.74%. This change is primarily due to an increase in existing personnel costs, new positions, and promotions/reclassifications of $1.3 million, or 3.04%. 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 8.14% as of September 2019. In order to apply a conservative budgeting approach, the budget was prepared and balanced using a 5.5% 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 2018/2019, funding in the amount of $ 3.8 million was received from the TAVT. Funding in the amount of $2.4 million was budgeted for TAVT within the General Fund for FY 2019/2020.

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 2019 were $350,000. Actual savings as of June 30, 2019, were $1,029,544. Staff has utilized such management tools as division restructuring, function reassignment, attrition, and elimination of positions to achieve savings. Budgeted savings for fiscal year 2020 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. Approximately $2.2 million will be needed from SPLOST to make FY 2020 bond payments on the 2016 GO bonds. This amount has been budgeted from FY 2020 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, 2019. 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, 2019.

In keeping with County policy, transfers from the General Fund totaling $8.9 million were made to other funds during FY 2019. Total fund balance, including nonspendable, as of June 30, 2019, equaled 238 days of operations. Net spendable fund balance equaled 212 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, 2018. This was the twenty-first 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 Manager 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, 2019

ELECTED OFFICIALS

BOARD OF COMMISSIONERS

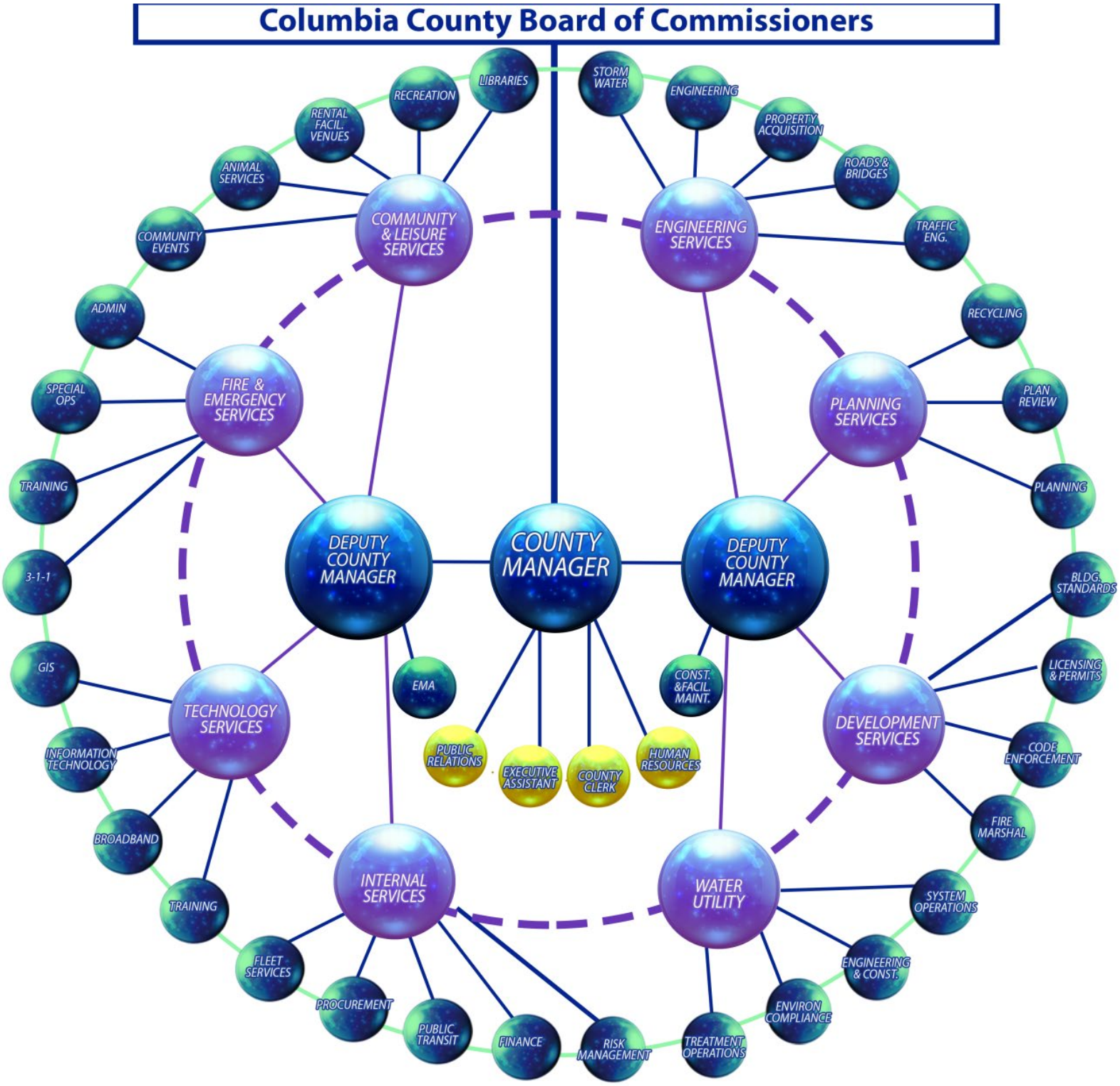
Chairman	Douglas R. Duncan
District 1	Connie M. Melear
District 2	James E. Allen, III
District 3	Gary L. Richardson
District 4	Dewey G. Galeas

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 Manager	Scott Johnson
Deputy County Manager	Glenn Kennedy
Deputy County Manager	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	Vacant
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	Scott Sterling
County Clerk	Patrice Crawley
County Attorney	Chris Driver


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

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, 2018

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

Cherry Bekaert LLP
CPAs & Advisors

Report of Independent Auditor

To the 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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We 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, 2019, 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, 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, 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 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 18, 2019 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.

Cherry Bekaert LLP

Augusta, Georgia
December 18, 2019

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, 2019. 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, 2019, are as follows:

- The Government's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $680.8 million (net position). Of this amount, $86.8 million (unrestricted net position) may be used to meet the Government's ongoing obligations to residents and creditors.

- The Government's total net position increased by $35.0 million, primarily due to the continued diligence of County departments in controlling their expenditures.

- Combined revenue totaled $201.7 million of which governmental activities totaled $149.8 million and business-type activities totaled $51.9 million.

- Overall expenses totaled $166.7 million of which governmental activities totaled $124.6 million and business-type activities totaled $42.1 million.

- The Government's governmental funds reported combined ending fund balances of $165.7 million, a decrease of approximately $11.0 million from the prior year, primarily due to the expenditure of funds associated with capital projects during the year. Approximately 24.4% of this total amount, or $40.4 million, is available for spending at the Government's discretion (*unassigned fund balance)*.

- At June 30, 2019, unassigned fund balance for the General Fund was $40.4 million, or 60.1% of total General Fund expenditures for the fiscal year and 84.2% of total General Fund fund balance.

- The Government's enterprise funds reported a combined net position of $325.6 million, an increase of $9.2 million from the prior year. Approximately 15.2% of this total amount, or $49.6 million, is unrestricted.

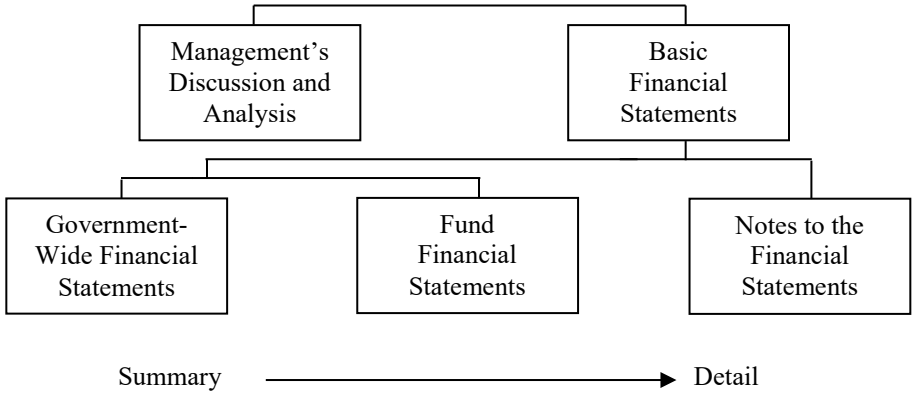
- Total outstanding long-term debt, excluding compensated absences, the OPEB obligation and the liability for landfill closure/postclosure care costs, decreased by approximately $17.3 million primarily due to the reduction in outstanding principal on existing debt.

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 (DACC) 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 $680.8 million as of June 30, 2019.

The largest portion of the Government's net position, $538.7 million or 79.1%, 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, $55.3 million or 8.1%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, $86.8 million or 12.8%, 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	
	2019	2018	2019	2018	2019	2018
Current and other assets	$ 158,179,793	$ 169,633,124	$ 77,920,158	$ 77,230,056	$ 236,099,951	$ 246,863,180
Capital assets	306,295,981	278,963,118	337,273,089	331,022,164	643,569,070	609,985,282
Total assets	464,475,774	448,596,242	415,193,247	408,252,220	879,669,021	856,848,462
Deferred outflows of resources	80,328	10,700	2,159,254	2,447,991	2,239,582	2,458,691
Long-term liabilities outstanding	104,230,983	116,699,017	76,172,718	79,800,414	180,403,701	196,499,431
Other liabilities	15,093,077	12,111,390	3,381,499	3,278,597	18,474,576	15,389,987
Total liabilities	119,324,060	128,810,407	79,554,217	83,079,011	198,878,277	211,889,418
Deferred inflows of resources	1,823,568	1,269,717	446,118	352,603	2,269,686	1,622,320
Net position:						
Net investment in capital assets	265,461,677	250,250,514	273,214,360	263,428,107	538,676,037	513,678,621
Restricted	52,560,511	44,526,019	2,765,314	2,675,820	55,325,825	47,201,839
Unrestricted	25,386,286	23,750,285	61,372,492	61,164,670	86,758,778	84,914,955
Total net position	$ 343,408,474	$ 318,526,818	$ 337,352,166	$ 327,268,597	$ 680,760,640	$ 645,795,415

Changes in Net Position

Governmental Activities. Governmental activities increased the Government's net position by $24.9 million, thereby accounting for 71.2% 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 82.2% of total governmental revenues for the year ended June 30, 2019. Property tax revenues for fiscal year 2019 increased by $2.4 million due to growth in the tax digest. Sales and other tax revenues increased by $8.3 million due to continued population and development growth within the county.
>
> **Governmental Functional Expenses:** As reflected in the summary of Changes in Net Position, the Government expended 47.6% of the governmental appropriations for judicial and public safety expenditures, which is comparable to the 45.8% 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 $10.1 million, accounting for 28.8% 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 $8.1 million due to continued operating efficiency of the Fund. Also, capital assets with a net book value of $3.4 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. 1,045 customers were added to the system during the fiscal year, representing a 2.29% increase in customers.

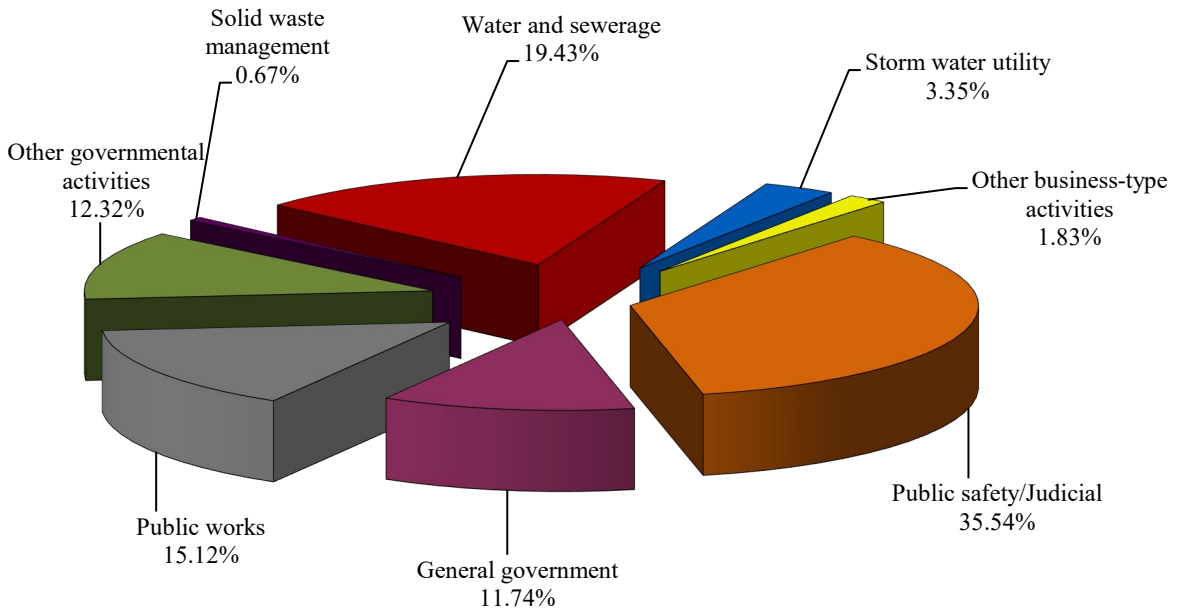
- The Solid Waste Management Fund reported a decrease in net position of $527,743. The landfill has two cells, both of which are currently closed and no longer accepting waste. Due to revised estimates and closure of the landfill, the liability for closure and post-closure care costs of the D cell increased by $167,311. 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 $1.9 million primarily due to capital contributions of $1.5 million.

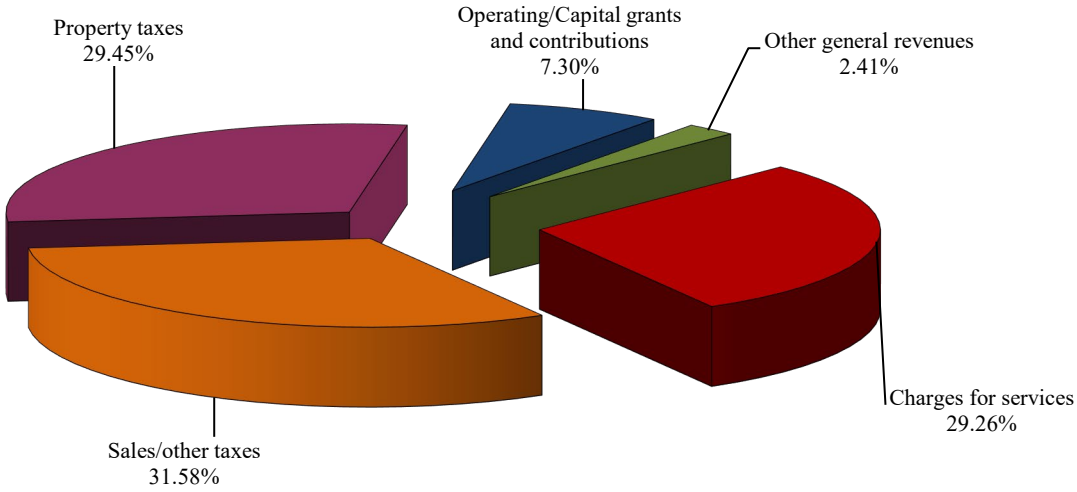
The Government's Changes in Net Position
For the Fiscal Year Ended June 30
Figure 3

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues:						
Charges for services	$ 14,649,971	$ 15,730,045	$ 44,357,594	$ 42,859,918	$ 59,007,565	$ 58,589,963
Operating grants and contributions	1,512,047	1,742,091	391,975	308,507	1,904,022	2,050,598
Capital grants and contributions	7,903,855	7,900,602	4,913,952	4,912,074	12,817,807	12,812,676
General revenues:						
Property taxes	59,396,566	56,994,517	-	-	59,396,566	56,994,517
Sales/other taxes	63,689,971	55,376,442	-	-	63,689,971	55,376,442
Revenues from use of money	1,331,966	410,914	1,683,912	161,005	3,015,878	571,919
Gain on sale of assets	89,430	31,845	7,759	512	97,189	32,357
Miscellaneous	1,177,218	1,290,588	568,223	765,567	1,745,441	2,056,155
Total revenues	149,751,024	139,477,044	51,923,415	49,007,583	201,674,439	188,484,627
Expenses:						
General government	19,567,469	19,527,218	-	-	19,567,469	19,527,218
Judicial system	8,281,359	7,863,092	-	-	8,281,359	7,863,092
Public safety	50,967,030	46,777,469	-	-	50,967,030	46,777,469
Public works	25,212,568	25,084,280	-	-	25,212,568	25,084,280
Health and welfare	1,815,315	1,740,327	-	-	1,815,315	1,740,327
Culture and recreation	8,375,812	8,151,722	-	-	8,375,812	8,151,722
Housing and development	5,760,467	6,847,532	-	-	5,760,467	6,847,532
Interest on long-term debt	4,580,806	3,285,591	-	-	4,580,806	3,285,591
Water and sewerage	-	-	32,387,699	31,682,676	32,387,699	31,682,676
Storm water utility	-	-	5,578,729	5,261,893	5,578,729	5,261,893
Solid waste management	-	-	1,124,943	1,117,994	1,124,943	1,117,994
Rental facilities	-	-	884,854	855,123	884,854	855,123
Communications utility	-	-	2,172,163	2,656,968	2,172,163	2,656,968
Total expenses	124,560,826	119,277,231	42,148,388	41,574,654	166,709,214	160,851,885
Increase in net position before transfers	25,190,198	20,199,813	9,775,027	7,432,929	34,965,225	27,632,742
Transfers	(308,542)	(142,898)	308,542	142,898	-	-
Increase in net position	24,881,656	20,056,915	10,083,569	7,575,827	34,965,225	27,632,742
Net position, beginning	318,526,818	298,469,903	327,268,597	319,692,770	645,795,415	618,162,673
Net position, ending	$ 343,408,474	$ 318,526,818	$ 337,352,166	$ 327,268,597	$ 680,760,640	$ 645,795,415

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 $165.7 million, of which $14.0 million, or 8.5%, is assigned and $40.4 million, or 24.4%, 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 $40.4 million, or 84.2%, was unassigned. A portion of fund balance in the General Fund in the amount of $2.5 million, or 5.2%, is assigned to specific purposes, such as risk management, employee medical costs, and fleet replacement. 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, 2019, the total of unassigned and assigned fund balance represents 63.8% of total General Fund expenditures.

The total fund balance of the General Fund increased by $77,541 (0.2%) during the current fiscal year. Key factors contributing to this change are as follows:

- Total revenue increased from prior year revenue by $4.3 million, or 6.0%, primarily due to an increase in property tax and sales tax revenues resulting from growth in the County.
- Total expenditures increased in fiscal year 2019 by $1.4 million, or 2.1%, primarily due to personnel changes, such as promotions, reclassifications, merit increases, and benefit changes.
- In maintaining compliance with the Government's reserve policy, transfers out increased by $7.9 million due to funding needed for completion of capital projects.

General Fund Budgetary Highlights

During the year ended June 30, 2019, the Government's financial picture remains impressive. The fiscal year 2019 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 $1,472,608. 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 $10.3 million. Amendments consisted of the following:

- An increase in other financing uses of $8.5 million, offset with the use of reserves, due to transfers to other funds.
- An increase in housing/development expenditures of $1.5 million, offset with the use of reserves, due to expenditures associated with an economic development project.
- Other 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 $6.4 million greater than the final budgeted amount, excluding the use of reserves of $10.0 million, primarily due to an increase in property tax and sales tax revenues and earnings from investments. 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 $3.7 million. For the year, actual revenues and other financing sources exceeded actual expenditures and other financing uses by $77,541.

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, 2019, is $74,126, a decrease of $1.2 million from the previous year, primarily due to the addition of new positions.

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, 2019, for the 2017 GO Bond Fund totals $43.8 million, all of which is held for specific construction and improvement projects and capital acquisitions. Fund balance will continue to decrease as projects are completed.

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, 2019, for the 2017-2022 SPLOST Fund totals $29.1 million, all of which is held for specific construction and improvement projects and capital acquisitions. The increase in fund balance is due to the timing of the collection of revenues as compared to project expenditures. During fiscal year 2019, sales tax revenues restricted for capital purposes increased by 7.8% 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, $47.8 million; Solid Waste Management Fund, $(3.3) million; Storm Water Utility Fund, $6.7 million. The total growth (reduction) in net position for previously mentioned funds was $8.1 million, $(527,743), and $1.9 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, 2019, amounts to $643.6 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 $5.0 million of infrastructure projects for governmental activities.
- Completion of $14.7 million of utility plant and distribution systems for business-type activities.
- Net increase in construction in progress for governmental activities of $33.7 million.
- Net decrease in construction in progress for business-type activities of $1.8 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	
	2019	2018	2019	2018	2019	2018
Land	$ 55,464,541	$ 50,286,392	$ 2,324,855	$ 2,324,855	$ 57,789,396	$ 52,611,247
Buildings	61,149,268	65,570,982	8,786,900	9,329,454	69,936,168	74,900,436
Improvements other than buildings	25,725,678	26,528,249	310,660	341,503	26,036,338	26,869,752
Utility plant and distribution systems	-	-	199,473,818	191,830,345	199,473,818	191,830,345
Donated subdivisions	-	-	94,320,460	94,222,662	94,320,460	94,222,662
Storm water systems	-	-	8,398,395	7,792,951	8,398,395	7,792,951
Infrastructure	74,529,243	80,250,226	10,649,538	11,435,088	85,178,781	91,685,314
Vehicles, machinery and equipment	13,694,461	14,260,175	8,414,610	7,351,613	22,109,071	21,611,788
Construction in progress	75,732,790	42,067,094	4,593,853	6,393,693	80,326,643	48,460,787
Total	$ 306,295,981	$ 278,963,118	$ 337,273,089	$ 331,022,164	$ 643,569,070	$ 609,985,282

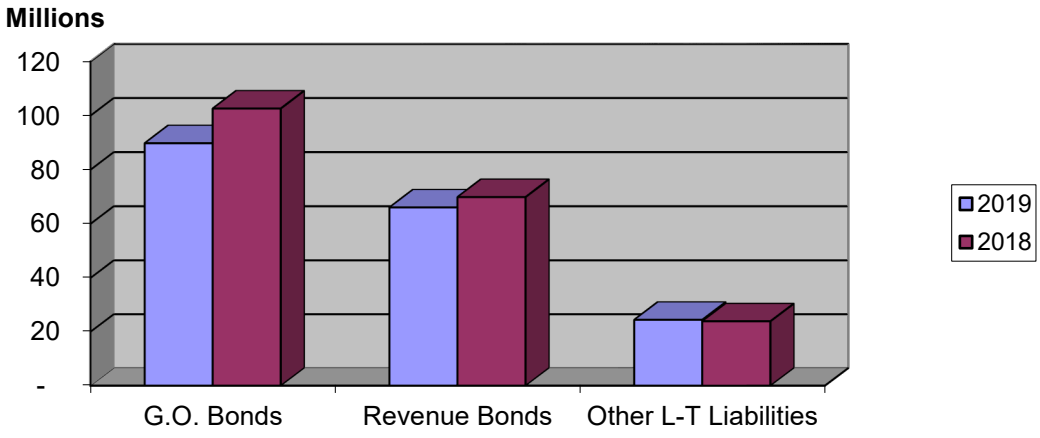
Long-Term Liabilities

As of June 30, 2019, the Government had a total of $180.4 million in outstanding long-term liabilities. Of this amount, $89.8 million consists of general obligation debt backed by the full faith and credit of the Government, $66.1 million consists of revenue bonds backed by the revenues of the water and sewer system, $7.8 million consists of the liability for landfill closure, and $16.7 million in other liabilities. During the year, the Government retired $11.98 million of outstanding general obligation bonds and $3.75 million of outstanding revenue bonds.

The Government's Long-Term Liabilities
June 30

Figure 5

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
General obligation bonds	$ 89,831,065	$ 102,653,497	$ -	$ -	$ 89,831,065	$ 102,653,497
Revenue bonds	-	-	66,100,202	69,923,215	66,100,202	69,923,215
Other liabilities	14,399,918	14,045,520	10,072,516	9,877,199	24,472,434	23,922,719
Total long-term liabilities	$ 104,230,983	$ 116,699,017	$ 76,172,718	$ 79,800,414	$ 180,403,701	$ 196,499,431



Columbia County continues to maintain strong bond ratings with the major credit rating services. In July 2019, the Government prepared comprehensive presentations for Fitch Ratings, S&P Global Ratings, 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 $46.69 million in water and sewerage refunding bonds. The Government received the following ratings for its general obligation debt:

Rating Agency:	Previous GO Rating:	Revised GO Rating:
Fitch Ratings	AAA	AAA
Moody's Investors Service	Aaa	Aaa
Standard and Poor's	AA+	AAA (upgrade)

S&P Global Ratings raised its long-term rating to 'AAA' from 'AA+' for the Government's general obligation bonds outstanding due to the county's strong and stable financial position which benefits from conservative budgeting and formal policies and the diverse tax base. AAA is the highest possible bond rating and offers an exceptional degree of credibility.

The Government's ratings for the water and sewerage debt were reaffirmed as follows:

Rating Agency:	W/S Rating:
Fitch	AAA
Moody's Investor Services	Aa1
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 $557.4 million and the legal debt margin is $471.1 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, 2020

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 the new Grovetown Library.
3. Complete construction on parks (Patriots Park, Lakeside Park, Gateway Park, and The Plaza Park) and greenspace projects.
4. Begin construction on Flowing Wells Road, Lewiston Road widening project and Fury's Ferry Road widening, all major roadway projects funded by the TSPLOST.
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 reserves, increased by 3.74% from the FY 2018/2019 adopted budget, including a contingency of $1,427,352, or 2.02% of proposed expenditures.
- New capital requests increased from $1,304,597 in FY 2018/2019 to $1,369,873 in FY 2019/2020, an increase of 5.0%.
- New personnel requests within the General Fund include 15 new positions totaling $588,795 and promotions, reclassifications, and other adjustments totaling $320,888, for a grand total of $909,683.
- The Parks and Recreation Department's park/field maintenance program was transferred from the General Fund to the Insurance Premium Tax Fund.
- New personnel requests within the Other Funds include 24 new positions totaling $946,352 and promotions, reclassifications, and other adjustments totaling $189,998, for a grand total of $1,136,350.
- 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 8.14% as of September 2019. In order to apply a conservative budgeting approach, the budget was prepared and balanced using a 5.5% 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, 2019

	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	$ 18,299,898	$ 10,705,069	$ 29,004,967	$ 1,234,877	$ 2,253,048	$ 287,096	$ 1,517,715
Investments	29,088,468	47,087,253	76,175,721	-	-	100,000	-
Taxes receivable	238,913	-	238,913	-	-	-	-
Accounts receivable	813,154	6,637,906	7,451,060	44,014	214,298	-	9,890
Interest receivable	363,583	216,440	580,023	-	-	-	-
Intergovernmental receivable	6,769,237	-	6,769,237	1,040,944	-	-	-
Internal balances	(9,604,740)	9,604,740	-	-	-	-	-
Due from component units	1,290,861	-	1,290,861	-	-	-	-
Inventories	2,005,315	875,105	2,880,420	-	-	-	-
Prepaid items	118,542	28,331	146,873	-	-	-	672
Restricted cash	43,150,503	2,765,314	45,915,817	-	-	-	-
Restricted investments	65,646,059	-	65,646,059	-	-	-	-
Land and construction in progress	131,197,331	6,918,708	138,116,039	4,451,487	-	-	-
Other capital assets, net of acc dep	175,098,650	330,354,381	505,453,031	-	-	9,343	3,266
Total assets	464,475,774	415,193,247	879,669,021	6,771,322	2,467,346	396,439	1,531,543
DEFERRED OUTFLOWS OF RESOURCES							
Deferred loss on refunding	-	2,143,330	2,143,330	-	-	-	-
Deferred outflows related to pension plan obligations	-	-	-	-	320,183	-	-
Deferred outflows related to OPEB plan obligations	80,328	15,924	96,252	-	205,305	-	-
Total deferred outflows of resources	80,328	2,159,254	2,239,582	-	525,488	-	-
LIABILITIES							
Accounts payable	8,839,336	2,427,799	11,267,135	46,055	95,157	8,726	55,838
Claims payable	2,151,619	-	2,151,619	-	-	-	-
Accrued payroll	1,369,991	244,088	1,614,079	-	-	-	37,783
Unearned revenue	13,210	239,832	253,042	-	-	-	5,075
Due to primary government	-	-	-	-	-	11,272	1,279,589
Intergovernmental payable	1,040,944	-	1,040,944	-	-	-	-
Accrued interest payable	1,677,977	138,913	1,816,890	31,977	-	-	-
Customer deposits	-	330,866	330,866	-	-	-	-
Long-term liabilities:							
Liabilities due within one year	10,433,382	4,921,762	15,355,144	509,000	88,835	-	76,038
Liabilities due in greater than one year	93,797,601	71,250,956	165,048,557	4,791,000	1,785,653	-	76,038
Total liabilities	119,324,060	79,554,216	198,878,276	5,378,032	1,969,645	19,998	1,530,361
DEFERRED INFLOWS OF RESOURCES							
Deferred gain on refunding	17,516	101,857	119,373	-	-	-	-
Deferred inflows related to pension plan obligations	-	-	-	-	31,723	-	-
Deferred inflows related to OPEB plan obligations	1,806,052	344,261	2,150,313	-	1,292,883	-	-
Total deferred inflows of resources	1,823,568	446,118	2,269,686	-	1,324,606	-	-
NET POSITION							
Net investment in capital assets	265,461,677	273,214,360	538,676,037	(339,513)	-	9,343	3,266
Restricted for:							
Debt service	3,509,928	2,765,314	6,275,242	1,040,944	-	-	-
Capital projects	39,403,182	-	39,403,182	-	-	-	-
Special Programs	9,647,401	-	9,647,401	-	-	-	-
Health and welfare	-	-	-	-	2,308,285	-	-
Unrestricted	25,386,286	61,372,493	86,758,779	691,859	(2,609,702)	367,098	(2,084)
Total net position	$ 343,408,474	$ 337,352,167	$ 680,760,641	$ 1,393,290	$ (301,417)	$ 376,441	$ 1,182

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, 2019

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	$ 19,567,469	$ 2,419,343	$ 67,129	$ 793,494
Judicial	8,281,359	3,321,325	488,516	-
Public safety	50,967,030	3,264,293	149,993	240,717
Public works	25,212,568	2,022,449	181,588	6,666,052
Health and welfare	1,815,315	103,304	396,695	-
Culture and recreation	8,375,812	1,007,631	131,851	203,592
Housing and development	5,760,467	2,511,626	96,275	-
Debt Service	4,580,806	-	-	-
Total governmental activities	124,560,826	14,649,971	1,512,047	7,903,855
Business-type activities:				
Water and Sewerage	32,387,698	36,237,859	18,001	3,416,168
Storm Water Utility	5,578,729	5,605,951	373,974	1,497,784
Solid Waste Management	1,124,943	-	-	-
Rental Facilities	884,854	611,815	-	-
Communications Utility	2,172,163	1,901,969	-	-
Total business-type activities	42,148,387	44,357,594	391,975	4,913,952
Total primary government	$ 166,709,213	$ 59,007,565	$ 1,904,022	$ 12,817,807
Component units:				
Development Authority	$ 813,958	$ 107,255	$ 488,761	$ -
Board of Health	1,139,946	837,513	1,141,756	-
Convention and Visitors Bureau	415,599	-	399,467	-
Greater Clarks Hill Regional Library	2,670,930	25,950	2,590,052	-
Total component units	$ 5,040,433	$ 970,718	$ 4,620,036	$ -

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
$ (16,287,503)	$ -	$ (16,287,503)	$ -	$ -	$ -	$ -
(4,471,518)	-	(4,471,518)	-	-	-	-
(47,312,027)	-	(47,312,027)	-	-	-	-
(16,342,479)	-	(16,342,479)	-	-	-	-
(1,315,316)	-	(1,315,316)	-	-	-	-
(7,032,738)	-	(7,032,738)	-	-	-	-
(3,152,566)	-	(3,152,566)	-	-	-	-
(4,580,806)	-	(4,580,806)	-	-	-	-
(100,494,953)	-	(100,494,953)	-	-	-	-
-	7,284,330	7,284,330	-	-	-	-
-	1,898,980	1,898,980	-	-	-	-
-	(1,124,943)	(1,124,943)	-	-	-	-
-	(273,039)	(273,039)	-	-	-	-
-	(270,194)	(270,194)	-	-	-	-
-	7,515,134	7,515,134	-	-	-	-
(100,494,953)	7,515,134	(92,979,819)	-	-	-	-
			$ (217,942)	$ -	$ -	$ -
			-	839,323	-	-
			-	-	(16,132)	-
			-	-	-	(54,928)
			(217,942)	839,323	(16,132)	(54,928)
59,396,566	-	59,396,566	-	-	-	-
52,809,519	-	52,809,519	-	-	-	-
8,242,092	-	8,242,092	-	-	-	-
2,638,360	-	2,638,360	-	-	-	-
1,331,966	1,683,912	3,015,878	2,469	-	1,482	4,158
89,430	7,759	97,189	-	-	-	-
1,177,218	568,223	1,745,441	148,515	-	-	104
(308,542)	308,542	-	-	-	-	-
125,376,609	2,568,436	127,945,045	150,984	-	1,482	4,262
24,881,656	10,083,570	34,965,226	(66,958)	839,323	(14,650)	(50,666)
318,526,818	327,268,597	645,795,415	1,460,248	(1,140,740)	391,091	51,848
$ 343,408,474	$ 337,352,167	$ 680,760,641	$ 1,393,290	$ (301,417)	$ 376,441	$ 1,182

FUND FINANCIAL STATEMENTS

Columbia County, Georgia
Balance Sheet
Governmental Funds
June 30, 2019

	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	$ 16,915,221	$ 39,926	$ 7,123,479	$ 16,190,916	$ 20,109,403	$ 60,378,945
Investments	29,088,468	-	40,775,106	13,243,761	11,627,192	94,734,527
Taxes receivable	137,376	65,341	-	-	36,196	238,913
Accounts receivable	723,401	2,096	-	-	85,514	811,011
Interest receivable	82,235	-	281,207	-	141	363,583
Intergovernmental receivable	1,812,048	-	-	1,810,882	3,146,307	6,769,237
Due from other funds	15,352,543	279,250	-	-	17,379,071	33,010,864
Advances to other funds	3,000,000	-	-	-	-	3,000,000
Due from component units	1,290,861	-	-	-	-	1,290,861
Inventories	2,005,315	-	-	-	-	2,005,315
Prepaid items	75,140	24,166	688	155	16,060	116,209
Total assets	$ 70,482,608	$ 410,779	$ 48,180,480	$ 31,245,714	$ 52,399,884	$ 202,719,465
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES:						
Accounts payable	$ 1,441,975	$ 9,965	$ 4,284,311	$ 560,863	$ 2,409,152	$ 8,706,266
Claims payable	380,378	-	-	-	-	380,378
Accrued payroll	919,927	277,695	8,653	1,349	138,568	1,346,192
Unearned revenue	3,185	-	-	-	10,025	13,210
Due to other funds	19,706,077	-	80,129	1,630,848	4,981,791	26,398,845
Total liabilities	22,451,542	287,660	4,373,093	2,193,060	7,539,536	36,844,891
DEFERRED INFLOWS OF RESOURCES:						
Unavailable revenue	94,574	48,993	-	-	34,274	177,841
Total deferred inflow of resources	94,574	48,993	-	-	34,274	177,841
FUND BALANCES (DEFICITS):						
Nonspendable:						
Long-term interfund receivable	3,000,000	-	-	-	-	3,000,000
Inventories	2,005,315	-	-	-	-	2,005,315
Prepaid items	75,140	24,166	688	155	16,060	116,209
Restricted for:						
Special programs	-	-	-	-	9,876,392	9,876,392
Capital projects	-	-	43,806,699	29,052,499	17,937,828	90,797,026
Debt service	-	-	-	-	3,509,928	3,509,928
Committed to:						
Special programs	-	-	-	-	1,977,005	1,977,005
Fire services	-	49,960	-	-	-	49,960
Assigned to:						
Risk management	1,000,000	-	-	-	-	1,000,000
Employee medical costs	500,000	-	-	-	-	500,000
Fleet replacement	1,000,000	-	-	-	-	1,000,000
Capital projects	-	-	-	-	11,508,861	11,508,861
Unassigned	40,356,037	-	-	-	-	40,356,037
Total fund balances (deficits)	47,936,492	74,126	43,807,387	29,052,654	44,826,074	165,696,733
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 70,482,608	$ 410,779	$ 48,180,480	$ 31,245,714	$ 52,399,884	$ 202,719,465

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, 2019

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

Ending fund balances - governmental funds		$ 165,696,733
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Total capital assets, governmental activities	306,295,981	
Less capital assets recorded in internal service funds	(6,318,315)	299,977,666
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		177,841
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	(104,230,983)	
Less compensated absences reported in internal service funds	59,274	(104,171,709)
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 gain on refunding		(17,516)
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 outflows of resources related to OPEB	80,328	
Deferred inflows of resources related to OPEB	(1,806,052)	(1,725,724)
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.		(1,677,977)
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 sheet.		(1,040,944)
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.		(823,224)
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.		(12,986,672)
Net position of governmental activities		$ 343,408,474

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, 2019

	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	$ 40,863,210	$ 11,829,844	$ -	$ -	$ 6,689,235	$ 59,382,289
Taxes - sales	19,551,276	-	-	22,602,004	10,656,239	52,809,519
Taxes - other	2,752,145	-	-	-	8,128,307	10,880,452
Licenses and permits	448,720	-	-	-	1,723,062	2,171,782
Charges for services	5,330,357	-	-	-	5,066,372	10,396,729
Intergovernmental revenue	3,169,698	-	-	-	3,563,813	6,733,511
Fines and forfeitures	1,629,281	-	-	-	450,364	2,079,645
Investment income	1,129,119	-	864,470	451,804	332,396	2,777,789
Contributions and donations	2,396	73,374	-	-	186,598	262,368
Other income	1,077,986	10	-	-	99,222	1,177,218
Total revenues	75,954,188	11,903,228	864,470	23,053,808	36,895,608	148,671,302
EXPENDITURES						
Current:						
General government	15,631,115	-	-	-	-	15,631,115
Judicial	7,104,590	-	-	-	233,446	7,338,036
Public safety	29,057,860	14,409,545	-	-	3,453,184	46,920,589
Public works	5,051,357	-	-	-	9,353,764	14,405,121
Health and welfare	1,487,789	-	-	-	-	1,487,789
Culture and recreation	5,139,950	-	-	-	1,691,298	6,831,248
Housing and development	3,728,951	-	-	-	2,336,132	6,065,083
Intergovernmental	-	-	-	1,658,292	-	1,658,292
Capital outlay	-	-	27,476,020	1,268,506	12,836,096	41,580,622
Debt service:						
Principal	-	-	-	-	11,980,000	11,980,000
Interest	-	-	-	-	5,474,664	5,474,664
Other	-	-	-	-	1,950	1,950
Total expenditures	67,201,612	14,409,545	27,476,020	2,926,798	47,360,534	159,374,509
Excess (deficiency) of revenues over (under) expenditures	8,752,576	(2,506,317)	(26,611,550)	20,127,010	(10,464,926)	(10,703,207)
OTHER FINANCING SOURCES (USES)						
Sale of property	19,684	802	-	-	-	20,486
Transfers out	(8,894,719)	-	-	(9,394,451)	(7,432,422)	(25,721,592)
Transfers in	200,000	1,274,613	-	460,234	23,478,203	25,413,050
Total other financing source (uses)	(8,675,035)	1,275,415	-	(8,934,217)	16,045,781	(288,056)
Net change in fund balances	77,541	(1,230,902)	(26,611,550)	11,192,793	5,580,855	(10,991,263)
Fund balances - beginning	47,858,951	1,305,028	70,418,937	17,859,861	39,245,219	176,687,996
Fund balances - ending	$ 47,936,492	$ 74,126	$ 43,807,387	$ 29,052,654	$ 44,826,074	$ 165,696,733

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, 2019

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

Net change in fund balances - total governmental funds		$ (10,991,263)
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	44,497,689	
Less capital assets purchased in internal service funds	(2,044,868)	
Capital contributions	3,018,533	
Depreciation expense	(20,183,359)	
Less depreciation expense in internal service funds	1,691,641	
		26,979,636
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		16,093
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 payments on capital leases	404,661	
Principal payments on land purchase agreement	238,206	
Current year amortization of bond premium	842,432	
Current year principal repayments	11,980,000	
Current year amortization of deferred gain/(loss) on refunding	(7,198)	
Net change in net OPEB liability and related deferred inflow	(597,018)	
Net changes in compensated absences, less amounts reported in funds	(877,273)	
Less changes in compensated absences reported in internal service funds	(4,400)	
		11,979,410
Expenses associated with intergovernmental agreements are recorded when incurred in the statement of activities and when current financial resources are used in the fund financial statements.		459,056
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.		125,568
The net revenue of certain activities of the internal service funds is reported with governmental activities.		(2,354,547)
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		$ 24,881,656

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, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - property	$ 39,024,016	$ 39,372,962	$ 40,863,210	$ 1,490,248
Taxes - sales	17,054,000	17,054,000	19,551,276	2,497,276
Taxes - other	2,555,000	2,555,000	2,752,145	197,145
Licenses and permits	450,000	450,000	448,720	(1,280)
Charges for services	4,291,762	4,291,762	5,330,357	1,038,595
Intergovernmental revenue	3,158,677	3,158,677	3,169,698	11,021
Fines and forfeitures	1,571,500	1,571,500	1,629,281	57,781
Investment income	200,000	200,000	1,129,119	929,119
Contributions and donations	1,000	1,000	2,396	1,396
Other income	901,962	10,901,962	1,077,986	(9,823,976)
Total revenues	69,207,917	79,556,863	75,954,188	(3,602,675)
EXPENDITURES				
Current:				
General government	19,610,925	16,504,190	15,631,115	873,075
Judicial	6,862,702	7,323,385	7,104,590	218,795
Public safety	27,859,851	30,000,938	29,057,860	943,078
Public works	4,851,201	5,201,429	5,051,357	150,072
Health and welfare	1,441,581	1,511,147	1,487,789	23,358
Culture and recreation	5,006,958	5,284,960	5,139,950	145,010
Housing and development	3,464,675	5,120,790	3,728,951	1,391,839
Total expenditures	69,097,893	70,946,839	67,201,612	3,745,227
Excess (deficiency) of revenues over (under) expenditures	110,024	8,610,024	8,752,576	142,552
OTHER FINANCING SOURCES (USES)				
Sale of property	-	-	19,684	19,684
Transfers out	(310,024)	(8,810,024)	(8,894,719)	(84,695)
Transfers in	200,000	200,000	200,000	-
Total other financing source (uses)	(110,024)	(8,610,024)	(8,675,035)	(65,011)
Net change in fund balance	$ -	$ -	77,541	$ 77,541
Fund balance - beginning			47,858,951	
Fund balance - ending			$ 47,936,492	

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, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - property	$ 11,129,685	$ 11,129,685	$ 11,829,844	$ 700,159
Contributions and donations	-	-	73,374	73,374
Other income	1,384,455	2,079,860	10	(2,079,850)
Total revenues	12,514,140	13,209,545	11,903,228	(1,306,317)
EXPENDITURES				
Current:				
Public safety	13,714,140	14,409,545	14,409,545	-
Total expenditures	13,714,140	14,409,545	14,409,545	-
Excess (deficiency) of revenues over (under) expenditures	(1,200,000)	(1,200,000)	(2,506,317)	(1,306,317)
OTHER FINANCING SOURCES (USES)				
Sale of property			802	802
Transfers in	1,200,000	1,200,000	1,274,613	74,613
Total other financing source (uses)	1,200,000	1,200,000	1,275,415	75,415
Net change in fund balance	$ -	$ -	(1,230,902)	$ (1,230,902)
Fund balance - beginning			1,305,028	
Fund balance - ending			$ 74,126	

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

Columbia County, Georgia
Statement of Net Position
Proprietary Funds
June 30, 2019

	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	$ 4,328,107	$ 4,238,600	$ 318,129	$ 1,820,233	$ 10,705,069	$ 1,071,456
Investments	41,845,198	-	5,242,055	-	47,087,253	-
Accounts receivable	5,625,975	963,048	271	48,612	6,637,906	2,143
Interest receivable	187,940	-	28,500	-	216,440	-
Due from other funds	670,862	2,062,127	-	-	2,732,989	657,406
Inventories	875,105	-	-	-	875,105	-
Prepaid items	21,927	5,505	315	584	28,331	2,333
Rest cash to pay current liab	2,765,314	-	-	-	2,765,314	-
Total current assets	56,320,428	7,269,280	5,589,270	1,869,429	71,048,407	1,733,338
Noncurrent assets:						
Capital assets, net of acc dep	287,964,593	34,188,770	1,299,190	13,820,536	337,273,089	6,318,315
Total noncurrent assets	287,964,593	34,188,770	1,299,190	13,820,536	337,273,089	6,318,315
Total assets	344,285,021	41,458,050	6,888,460	15,689,965	408,321,496	8,051,653
DEFERRED OUTFLOWS OF RESOURCES						
Deferred loss on refunding	2,143,330	-	-	-	2,143,330	-
OPEB changes in assumptions	10,640	3,382	493	1,409	15,924	-
Total deferred outflows of resources	2,153,970	3,382	493	1,409	2,159,254	-
Total assets and deferred outflows of resources	346,438,991	41,461,432	6,888,953	15,691,374	410,480,750	8,051,653
LIABILITIES						
Current liabilities:						
Accounts payable	2,174,828	47,568	136,288	69,115	2,427,799	133,070
Claims payable	-	-	-	-	-	1,771,241
Accrued payroll	185,676	40,045	4,699	13,668	244,088	23,799
Accrued compensated absences	564,427	45,214	8,386	29,888	647,915	29,637
Unearned revenue	-	-	-	239,832	239,832	-
Due to other funds	986,692	-	908,783	23,807	1,919,282	8,083,132
Accrued interest payable	138,913	-	-	-	138,913	-
Customer deposits	125,666	205,200	-	-	330,866	-
Est liab closure/post closure	-	-	323,847	-	323,847	-
Revenue bonds	3,950,000	-	-	-	3,950,000	-
Total current liabilities	8,126,202	338,027	1,382,003	376,310	10,222,542	10,040,879
Noncurrent liabilities:						
Accrued compensated absences	564,427	45,214	8,386	29,888	647,915	29,637
Advances from other funds	-	-	-	3,000,000	3,000,000	-
Est liab closure/post closure	-	-	7,448,491	-	7,448,491	-
Revenue bonds	62,150,202	-	-	-	62,150,202	-
Net OPEB liability	792,859	153,885	16,708	40,896	1,004,348	-
Total noncurrent liabilities	63,507,488	199,099	7,473,585	3,070,784	74,250,956	29,637
Total liabilities	71,633,690	537,126	8,855,588	3,447,094	84,473,498	10,070,516
DEFERRED INFLOWS OF RESOURCES						
Deferred gain on refunding	101,857	-	-	-	101,857	-
OPEB expected vs actual experience	148,437	44,148	8,886	16,183	217,654	-
OPEB changes in assumptions	89,570	23,044	6,905	7,088	126,607	-
Total deferred inflows of resources	339,864	67,192	15,791	23,271	446,118	-
Total liabilities and deferred inflows of resources	71,973,554	604,318	8,871,379	3,470,365	84,919,616	10,070,516
NET POSITION						
Net investment in capital assets	223,905,864	34,188,770	1,299,190	13,820,536	273,214,360	6,318,315
Restricted for debt service	2,765,314	-	-	-	2,765,314	-
Unrestricted	47,794,259	6,668,344	(3,281,616)	(1,599,527)	49,581,460	(8,337,178)
Total net position	$ 274,465,437	$ 40,857,114	$ (1,982,426)	$ 12,221,009	325,561,134	$ (2,018,863)
Adjustment to reflect the consolidation of internal service fund activities related to business-type activities					(1,195,639)	
Adjustment to reflect the elimination of interfund indirect cost allocations.					12,986,672	
Net position of business-type activities					$ 337,352,167	

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, 2019

	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	$ -	$ 19,635	$ -	$ -	$ 19,635	$ -
Charges for services	36,237,859	5,586,316	-	2,513,784	44,337,959	10,813,009
Intergovernmental revenue	18,001	373,974	-	-	391,975	3,928,536
Rental income	66,551	-	-	337,807	404,358	-
Other income	-	37,894	61,458	64,513	163,865	-
Total operating revenues	36,322,411	6,017,819	61,458	2,916,104	45,317,792	14,741,545
OPERATING EXPENSES						
Personal services	8,808,593	1,890,331	229,784	766,070	11,694,778	1,089,497
Purchased/contract services	3,336,414	316,666	71,262	486,397	4,210,739	14,742,319
Supplies and materials	5,977,678	179,165	69,419	382,460	6,608,722	113,555
Interfund charges	1,514,985	321,755	-	311,238	2,147,978	-
Depreciation/amortization	11,358,738	2,972,145	55,088	1,200,819	15,586,790	1,691,641
Other costs	9,681	-	-	313	9,994	-
Landfill clos/post clos costs	-	-	692,439	-	692,439	-
Total operating expenses	31,006,089	5,680,062	1,117,992	3,147,297	40,951,440	17,637,012
Operating income (loss)	5,316,322	337,757	(1,056,534)	(231,193)	4,366,352	(2,895,467)
NONOPERATING REVENUES (EXPENSES)						
Gain on sale of capital assets	7,759	-	-	-	7,759	68,944
Interest earned	1,417,183	33,256	220,249	13,224	1,683,912	4,384
Interest expense	(2,061,653)	-	-	-	(2,061,653)	-
Total nonoperating revenues (expenses)	(636,711)	33,256	220,249	13,224	(369,982)	73,328
Income (loss) before contributions and transfers	4,679,611	371,013	(836,285)	(217,969)	3,996,370	(2,822,139)
Transfers out	-	-	-	-	-	(98,615)
Transfers in	-	-	308,542	-	308,542	98,615
Capital contributions	3,416,168	1,497,784	-	-	4,913,952	-
Change in net position	8,095,779	1,868,797	(527,743)	(217,969)	9,218,864	(2,822,139)
Total net position - beginning	266,369,658	38,988,317	(1,454,683)	12,438,978		803,276
Total net position - ending	$ 274,465,437	$ 40,857,114	$ (1,982,426)	$ 12,221,009		$ (2,018,863)

Adjustment to reflect the consolidation of internal service fund activities related to business-type activities	(467,591)
Adjustment to reflect the elimination of interfund indirect cost allocations.	1,332,297
Change in net position of business-type activities	$ 10,083,570

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, 2019

	WATER AND SEWER FUND	STORM WATER UTILITY FUND	SOLID WASTE MANAGEMENT FUND	Total Nonmajor Enterprise Funds	Total Enterprise Funds	Governmental Activities - Internal Service Funds
Operating activities						
Cash received from customers	$ 35,831,756	$ 6,011,386	$ 61,187	$ 2,910,253	$ 44,814,582	$ 15,428,791
Cash paid to suppliers and others	(10,639,164)	(2,475,516)	(127,914)	(1,128,155)	(14,370,749)	(12,402,710)
Cash paid to employees	(8,629,723)	(1,869,808)	(224,714)	(821,926)	(11,546,171)	(1,090,123)
Net cash provided by (used in) operating activities	16,562,869	1,666,062	(291,441)	960,172	18,897,662	1,935,958
Noncapital financing activities						
Transfer from other funds	-	-	308,542	-	308,542	-
Transfer to other funds	-	-	-	-	-	(98,615)
Net cash provided by (used in) noncapital financing activities	-	-	308,542	-	308,542	(98,615)
Capital and related financing activities						
Transfer from other funds	-	-	-	-	-	98,615
Acquisition and construction of capital assets	(14,664,957)	(1,769,550)	(17,100)	(472,156)	(16,923,763)	(2,053,425)
Proceeds from sale of capital assets	7,759	-	-	-	7,759	77,501
Principal paid on revenue bonds	(3,750,000)	-	-	-	(3,750,000)	-
Interest paid on revenue bonds, notes and capital leases	(1,863,347)	-	-	-	(1,863,347)	-
Net cash (used in) capital and related financing activities	(20,270,545)	(1,769,550)	(17,100)	(472,156)	(22,529,351)	(1,877,309)
Investing activities						
Proceeds from sales/maturities of investments	621,838	-	-	-	621,838	-
Purchase of investments	(389,429)	-	(74,723)	-	(464,152)	-
Interest received	535,776	33,256	77,089	13,224	659,345	4,384
Net cash provided by in investing activities	768,185	33,256	2,366	13,224	817,031	4,384
Net increase (decrease) in cash and cash equivalents	(2,939,491)	(70,232)	2,367	501,240	(2,506,116)	(35,582)
Cash and cash equivalents						
Beginning of year	10,032,912	4,308,832	315,762	1,318,993	15,976,499	1,107,038
End of year	$ 7,093,421	$ 4,238,600	$ 318,129	$ 1,820,233	$ 13,470,383	$ 1,071,456
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities						
Operating income (loss)	$ 5,316,322	$ 337,757	$ (1,056,534)	$ (231,193)	$ 4,366,352	$ (2,895,467)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation and amortization	11,358,738	2,972,145	55,088	1,200,819	15,586,790	1,691,641
Change in assets and liabilities						
Accounts receivable	(416,595)	(13,033)	(271)	(30,814)	(460,713)	178,660
Inventory	(142,002)	-	-	-	(142,002)	-
Deferred charges / prepaid expense	(294)	272	79	21	78	149
Due from other funds	(382,174)	(1,687,398)	-	35,365	(2,034,207)	296,434
Accounts payable	40,845	24,143	39,058	23,788	127,834	76,626
Accrued liabilities	178,870	25,576	5,807	(53,751)	156,502	(626)
Customer deposits	(74,060)	6,600	-	(64,228)	(131,688)	-
Due to other funds	683,219	-	498,021	(9,026)	1,172,214	2,588,541
Unearned revenue	-	-	-	89,191	89,191	-
Estimated liability for landfill closure and postclosure care cost	-	-	167,311	-	167,311	-
Total adjustments	11,246,547	1,328,305	765,093	1,191,365	14,531,310	4,831,425
Net cash provided by (used in) operating activities	$ 16,562,869	$ 1,666,062	$ (291,441)	$ 960,172	$ 18,897,662	$ 1,935,958
Noncash investing, capital, and financing activities:						
Capital contributions from developers	$ 3,416,168	$ 1,497,784	$ -	$ -	$ 4,913,952	$ -
Increase in fair value of investments	860,535	-	139,575	-	1,000,110	-
	$ 4,276,703	$ 1,497,784	$ 139,575	$ -	$ 5,914,062	$ -

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

Columbia County, Georgia
Statement of Fiduciary Net Position
June 30, 2019

	Pension Trust Funds	
	Employees' Retirement Fund	Agency Funds
ASSETS		
Cash and cash equivalents	$ 9,186,965	$ 3,804,398
Investments, mutual funds	47,948,115	-
Total assets	57,135,080	$ 3,804,398
LIABILITIES		
Due to others	-	$ 3,804,398
Total liabilities	-	$ 3,804,398
NET POSITION		
Restricted for pensions	$ 57,135,080	

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, 2019

	Pension Trust Funds
	Employees' Retirement Fund
ADDITIONS	
Employer contributions	$ 4,634,272
Investment earnings:	
Net appreciation in fair value	2,080,697
Interest earnings	181,803
Total investment earnings	2,262,500
Total additions	6,896,772
DEDUCTIONS	
Benefits	3,051,665
Administrative expenses	32,028
Total deductions	3,083,693
Change in net position	3,813,079
Net Position - beginning of the year	53,322,001
Net Position - end of the year	$ 57,135,080

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, and 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 five 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, except for agency funds which have no measurement focus, are reported using the economic resources measurement focus and 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 follows 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, 2019.

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 statements of net position will sometimes report a separate section for *deferred outflows of resources*. This separate financial statement element 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 has two items that qualify for reporting in this category. A deferred loss 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 outflows were reported in the government-wide and proprietary fund statements of net position related to changes in assumptions.

In addition to liabilities, the statements of net position and balance sheets will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element 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 balance sheet, 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. 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 Manager 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 Manager, 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 Manager.

    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, 2019:

- **Solid Waste Management Fund -** The fund deficit of $1,982,426 is due to the estimated liability associated with post closure costs of the landfill. This deficit is expected to be recovered from contributions from the General Fund.
- **Employee Medical Fund -** The fund deficit of $5,196,013 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, 2019, are classified in the accompanying financial statements as follows:

Statement of net position:	
Primary Government	
Cash and cash equivalents - unrestricted	$ 29,004,967
Investments - unrestricted	76,175,721
Cash and cash equivalents - restricted	45,915,817
Investments - restricted	65,646,059
	$ 216,742,564
Component Units	
Cash and cash equivalents - unrestricted - Development Authority	$ 1,234,877
Cash and cash equivalents - unrestricted - Board of Health	2,253,048
Cash and cash equivalents - unrestricted - Convention and Visitors Bureau	287,096
Investments - unrestricted - Convention and Visitors Bureau	100,000
Cash and cash equivalents - unrestricted - Greater Clarks Hill Regional Library	1,517,715
	$ 5,392,736
Fiduciary funds:	
Cash and cash equivalents - unrestricted	$ 12,991,363
Investments - unrestricted	47,948,115
	$ 60,939,478

Investments: The County had the following assets measured at fair value on a recurring basis and related investment maturities as of June 30, 2019:

Primary Government	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	-	$ -	$ 21,951,648	$ -	$ 21,951,648
Federal Home Loan Mortgage	10/02/19 - 02/28/23	-	16,744,589	-	16,744,589
Federal National Mortgage Assoc	01/21/20 - 05/10/23	-	1,302,460	-	1,302,460
Federal Farm Credit Bank	09/11/19 - 04/17/28	-	16,538,424	-	16,538,424
Federal Home Loan Bank	02/28/19 - 01/09/26	-	6,473,721	-	6,473,721
Municpal Bonds	10/01/19 - 01/19/21	-	99,880	-	99,880
Bond Mutual Funds	6.63 years average	-	-	-	-
Other Mutual Funds	-	47,948,115	-	-	47,948,115
Certificates of Deposit	-	78,711,058	-	-	78,711,058
Total Investments for Primary Government		$ 126,659,173	$ 63,110,722	$ -	$ 189,769,895

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, 2019, 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 9, 2018. Tax bills were mailed on September 9, 2018, and were due upon receipt. Property taxes were delinquent if not paid by November 15, 2018.

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, 2019, is as follows:

	Receivable Fund						
Payable Fund	General	Fire Services	Water and Sewerage	Storm Water Utility	Nonmajor Governmental	Internal Service	Total
General	$ -	$ 279,250	$ 314,915	$ 1,075,435	$ 17,379,071	$ 657,406	$ 19,706,077
2017 General Obligation Bond	80,129	-	-	-	-	-	80,129
2017-2022 SPLOST	1,630,848	-	-	-	-	-	1,630,848
Water and Sewerage	-	-	-	986,692	-	-	986,692
Solid Waste Management	908,783	-	-	-	-	-	908,783
Nonmajor Governmental	4,981,791	-	-	-	-	-	4,981,791
Nonmajor Enterprise	23,807	-	-	-	-	-	23,807
Internal Service	7,727,185	-	355,947	-	-	-	8,083,132
	$ 15,352,543	$ 279,250	$ 670,862	$ 2,062,127	$ 17,379,071	$ 657,406	$ 36,401,259

Advances To/From Other Funds

Advances to/from other funds as of June 30, 2019, 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, 2019, are summarized below:

	Transfers in:					
Transfers out:	General	Fire Services	2017-2022 SPLOST	Solid Waste Management Fund	Nonmajor Governmental	Total
General	$ -	$ 10,472	$ -	$ 308,542	$ 8,575,705	$ 8,894,719
2017-2022 SPLOST	-	-	-	-	9,394,451	9,394,451
Nonmajor Governmental	200,000	1,264,141	460,234	-	5,508,047	7,432,422
Total transfers	$ 200,000	$ 1,274,613	$ 460,234	$ 308,542	$ 23,478,203	$ 25,721,592

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, 2019, 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	Ending Balances
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 23,810,694	$ -	$ -	$ 23,810,694
Infrastructure - Right of way land	26,475,698	5,178,149	-	31,653,847
Construction in progress	42,067,094	36,164,267	(2,498,571)	75,732,790
Total capital assets not being depreciated	92,353,486	41,342,416	(2,498,571)	131,197,331
Capital assets being depreciated:				
Buildings	136,920,365	-	-	136,920,365
Improvements other than buildings	34,164,991	121,704	-	34,286,695
Infrastructure	307,273,715	5,005,990	-	312,279,705
Vehicles, machinery and equipment	54,738,961	3,544,683	(527,092)	57,756,552
Total capital assets being depreciated	533,098,032	8,672,377	(527,092)	541,243,317
Less accumulated depreciation for:				
Buildings	(71,349,383)	(4,421,714)	-	(75,771,097)
Improvements other than buildings	(7,636,742)	(924,275)	-	(8,561,017)
Infrastructure	(227,023,489)	(10,726,973)	-	(237,750,462)
Vehicles, machinery and equipment	(40,478,786)	(4,110,397)	527,092	(44,062,091)
Total accumulated depreciation	(346,488,400)	(20,183,359)	527,092	(366,144,667)
Total capital assets being depreciated, net	186,609,632	(11,510,982)	-	175,098,650
Governmental activities capital assets, net	$ 278,963,118	$ 29,831,434	$ (2,498,571)	$ 306,295,981

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

General government	$ 2,239,959
Judicial	687,812
Public safety	4,190,329
Public works	11,277,266
Culture and recreation	1,503,472
Health and welfare	284,521
	$ 20,183,359

Note 6 – Capital assets (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
Business-type Activities:				
Water and Sewerage Fund				
Capital assets not being depreciated:				
Land	$ 986,163	$ -	$ -	$ 986,163
Construction in progress	6,393,693	12,678,056	(14,477,896)	4,593,853
Total capital assets not being depreciated	7,379,856	12,678,056	(14,477,896)	5,580,016
Capital assets being depreciated:				
Land improvements	26,432	12,500	-	38,932
Buildings	9,407,881	-	-	9,407,881
Utility plant and distribution systems	278,129,311	14,725,166	-	292,854,477
Donated subdivisions	116,381,652	3,416,168	-	119,797,820
Machinery and equipment	8,879,645	1,102,893	-	9,982,538
Furniture and fixtures	220,702	-	-	220,702
Vehicles	6,149,507	624,238	(59,573)	6,714,172
Total capital assets being depreciated	419,195,130	19,880,965	(59,573)	439,016,522
Less accumulated depreciation for:				
Land improvements	(9,461)	(1,955)	-	(11,416)
Buildings	(2,632,047)	(356,568)	-	(2,988,615)
Utility plant and distribution systems	(86,298,966)	(7,081,693)	-	(93,380,659)
Donated subdivisions	(45,472,830)	(2,782,510)	-	(48,255,340)
Machinery and equipment	(6,014,907)	(552,703)	-	(6,567,610)
Furniture and fixtures	(198,989)	(1,542)	-	(200,531)
Vehicles	(4,705,580)	(581,767)	59,573	(5,227,774)
Total accumulated depreciation	(145,332,780)	(11,358,738)	59,573	(156,631,945)
Total capital assets being depreciated, net	273,862,350	8,522,227	-	282,384,577
Water and Sewerage Fund capital assets, net	$ 281,242,206	$ 21,200,283	$(14,477,896)	$ 287,964,593

Note 6 – Capital assets (Continued)

	Beginning Balances	Increases	Decreases	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	2,679,483	360,279	-	3,039,762
Furniture and fixtures	8,449	-	-	8,449
Vehicles	1,269,782	273,571	-	1,543,353
Storm water systems	10,542,026	1,135,700	-	11,677,726
Donated subdivisions	46,111,373	1,497,784	-	47,609,157
Total capital assets being depreciated	61,458,681	3,267,334	-	64,726,015
Less accumulated depreciation for:				
Land improvements	(523,036)	(41,388)	-	(564,424)
Machinery and equipment	(1,147,041)	(209,911)	-	(1,356,952)
Furniture and fixtures	(8,449)	-	-	(8,449)
Vehicles	(991,134)	(156,946)	-	(1,148,080)
Storm water systems	(2,749,075)	(530,256)	-	(3,279,331)
Donated subdivisions	(22,797,533)	(2,033,644)	-	(24,831,177)
Total accumulated depreciation	(28,216,268)	(2,972,145)	-	(31,188,413)
Total capital assets being depreciated, net	33,242,413	295,189	-	33,537,602
Storm Water Utility Fund capital assets, net	$ 33,893,581	$ 295,189	$ -	$ 34,188,770
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	494,203	17,100	-	511,303
Total capital assets being depreciated	7,847,618	17,100	-	7,864,718
Less accumulated depreciation for:				
Land improvements	(6,446,319)	-	-	(6,446,319)
Buildings	(253,842)	(34,891)	-	(288,733)
Machinery and equipment	(363,173)	(20,197)	-	(383,370)
Total accumulated depreciation	(7,063,334)	(55,088)	-	(7,118,422)
Total capital assets being depreciated, net	784,284	(37,988)	-	746,296
Solid Waste Management Fund capital assets, net	$ 1,337,178	$ (37,988)	$ -	$ 1,299,190

Note 6 – Capital assets (Continued)

	Beginning Balances	Increases	Decreases	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	(3,698,220)	(151,095)	-	(3,849,315)
Machinery and equipment	(19,958)	-	-	(19,958)
Vehicles	(5,370)	-	-	(5,370)
Total accumulated depreciation	(3,723,548)	(151,095)	-	(3,874,643)
Total capital assets being depreciated, net	1,900,366	(151,095)	-	1,749,271
Rental Facilities Fund capital assets, net	$ 2,034,996	$ (151,095)	$ -	$ 1,883,901
Communication Utility Fund				
Capital assets being depreciated:				
Infrastructure	$ 15,748,765	$ 472,156	$ -	$ 16,220,921
Vehicles	97,202	-	-	97,202
Machinery and equipment	2,309,477	-	-	2,309,477
Total capital assets being depreciated	18,155,444	472,156	-	18,627,600
Less accumulated depreciation for:				
Infrastructure	(4,313,677)	(785,550)	-	(5,099,227)
Vehicles	(61,940)	(15,528)	-	(77,468)
Machinery and equipment	(1,265,624)	(248,646)	-	(1,514,270)
Total accumulated depreciation	(5,641,241)	(1,049,724)	-	(6,690,965)
Total capital assets being depreciated, net	12,514,203	(577,568)	-	11,936,635
Communications Utility Fund capital assets, net	$ 12,514,203	$ (577,568)	$ -	$ 11,936,635

Note 6 – Capital assets (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
Discretely presented component units:				
DACC				
Capital assets not being depreciated:				
Land	$ 4,451,487	$ -	$ -	$ 4,451,487
DACC capital assets, net	$ 4,451,487	$ -	$ -	$ 4,451,487
CCCVB				
Capital assets being depreciated:				
Furniture and equipment	$ 26,490	$ -	$ -	$ 26,490
Less accumulated depreciation for:				
Furniture and equipment	(14,498)	(2,649)	-	(17,147)
Total capital assets being depreciated, net	11,992	(2,649)	-	9,343
CCCVB capital assets, net	$ 11,992	$ (2,649)	$ -	$ 9,343
GCHRL				
Capital assets being depreciated:				
Furniture and equipment	$ 13,066	$ -	$ -	$ 13,066
Less accumulated depreciation for:				
Furniture and equipment	(7,186)	(2,614)	-	(9,800)
Total capital assets being depreciated, net	5,880	(2,614)	-	3,266
GCHRL capital assets, net	$ 5,880	$ (2,614)	$ -	$ 3,266

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.

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

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. During fiscal year 2019, the County repaid all of the outstanding bonds. As a result, the Series 2016B Bonds are no longer a liability of the County and have no outstanding principal at June 30, 2019.

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, 2019, is as follows:

General Obligation Sales Tax Bonds, Series 2015	$	10,480,000
General Obligation Refunding Bonds, Series 2016A		10,560,000
General Obligation Bonds, Series 2017		58,085,000
Bond issue premiums		10,706,065
Total outstanding general obligation bond debt	$	89,831,065

The annual principal and interest requirements for the County's outstanding general obligation debt as of June 30, 2019, are:

Governmental Activities

June 30,	Principal	Interest	Total	Coupon Rate
	General Obligation Sales Tax Bonds, Series 2015			
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
	$ 10,480,000	$ 1,342,000	$ 11,822,000	
	General Obligation Refunding Bonds, Series 2016A			
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
	$ 10,560,000	$ 585,265	$ 11,145,265	

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

Governmental Activities (continued)

June 30,	Principal	Interest	Total	Coupon Rate
	General Obligation Bonds, Series 2017			
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
	$ 58,085,000	$ 31,325,250	$ 89,410,250	

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.

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

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 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, 2019, is as follows:

Water and Sewerage Refunding Revenue Bonds, Series 2000	$	1,650,000
Water and Sewerage Revenue Bonds, Series 2010		17,770,000
Water and Sewerage Refunding Revenue Bonds, Series 2014		5,640,000
Water and Sewerage Refunding Revenue Bonds, Series 2017		39,945,000
Bond issuance premiums		1,095,202
Total Outstanding Revenue Debt	$	66,100,202

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

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 $104,976,826. Principal and interest paid for the current year and net income available for debt service were $5,613,347 and $18,092,243, respectively. The annual requirements of principal and interest to amortize each of the County's outstanding revenue debt as of June 30, 2019, are as follows:

	Business-type Activities			
	Revenue Bond Debt			
June 30,	Principal	Interest	Total	Coupon Rate
Water and Sewerage Refunding Revenue Bonds, Series 2000				
2020	$ 1,650,000	$ 99,000	$ 1,749,000	4.30
	$ 1,650,000	$ 99,000	$ 1,749,000	
Water and Sewerage Revenue Bonds, Series 2010				
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
	$ 17,770,000	$ 6,502,725	$ 24,272,725	
Water and Sewerage Refunding Revenue Bonds, Series 2014				
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
	$ 5,640,000	$ 633,523	$ 6,273,523	
Water and Sewerage Refunding Revenue Bonds, Series 2017				
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	$ 32,736,578	$ 72,681,578	

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 for the County's outstanding lease purchase agreements as of June 30, 2019, are as follows:

Governmental Activities
Lease Purchase Agreements

June 30,	Principal	Interest	Total
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
	$ 1,621,950	$ 154,153	$ 1,776,103

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, 2019, are as follows:

Governmental Activities
Land Purchase Agreement

June 30,	Principal
2020	$ 238,206
2021	238,206
	$ 476,412

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 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.

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.

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

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, 2019. 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, $59,274 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	$ 12,795,000	$ -	$ (2,315,000)	$ 10,480,000	$ 2,430,000
Series 2016A	12,495,000	-	(1,935,000)	10,560,000	1,985,000
Series 2016B	5,815,000	-	(5,815,000)	-	-
Series 2017	60,000,000	-	(1,915,000)	58,085,000	2,105,000
Bond issuance premiums	11,548,497	-	(842,432)	10,706,065	-
Total bonds payable	102,653,497	-	(12,822,432)	89,831,065	6,520,000
Other liabilities:					
Net OPEB liability	5,666,409	119,992	-	5,786,401	-
Land purchase agreement	714,618	-	(238,206)	476,412	238,206
Lease purchase agreements	2,026,611	-	(404,661)	1,621,950	417,599
Compensated absences	5,637,882	4,384,769	(3,507,496)	6,515,155	3,257,577
Total other liabilities	14,045,520	4,504,761	(4,150,363)	14,399,918	3,913,382
Governmental activities long-term liabilities	$ 116,699,017	$ 4,504,761	$ (16,972,795)	$ 104,230,983	$ 10,433,382
Business-type activities:					
Revenue debt:					
Water and Sewerage Refunding Bonds:					
Series 2000	$ 3,205,000	$ -	$ (1,555,000)	$ 1,650,000	$ 1,650,000
Series 2010	19,695,000	-	(1,925,000)	17,770,000	1,485,000
Series 2014	5,910,000	-	(270,000)	5,640,000	815,000
Series 2017	39,945,000	-	-	39,945,000	-
Bond issuance premiums	1,168,215	-	(73,013)	1,095,202	-
Total revenue debt	69,923,215	-	(3,823,013)	66,100,202	3,950,000
Other liabilities:					
Net OPEB liability	980,560	23,788	-	1,004,348	-
Compensated absences	1,291,612	698,317	(694,099)	1,295,830	647,915
Liability for landfill closure and postclosure care costs	7,605,027	692,439	(525,128)	7,772,338	323,847
Total other liabilities	9,877,199	1,414,544	(1,219,227)	10,072,516	971,762
Business-type activities long-term liabilities	$ 79,800,414	$ 1,414,544	$ (5,042,240)	$ 76,172,718	$ 4,921,762

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 DACC 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 DACC 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 DACC 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, 2019, are as follows:

	DACC		
	Taxable Revenue Bond, Series 2017		
June 30,	Principal	Interest	Total
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	$ 908,729	$ 6,208,729

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, 2019:

	Beginning Balances	Additions	Reductions	Ending Balances	Current Portion
DACC					
Taxable Revenue Bond, Series 2017	$ 5,300,000	$ -	$ -	$ 5,300,000	$ 509,000
DACC long-term liabilities	$ 5,300,000	$ -	$ -	$ 5,300,000	$ 509,000
Board of Health					
Compensated absences	$ 79,581	$ 9,254	$ -	$ 88,835	$ 88,835
Net pension liability	1,164,344	45,697	-	1,210,041	-
Net OPEB liability	938,985	-	(363,373)	575,612	-
Board of Health long-term liabilities	$ 2,182,910	$ 54,951	$ (363,373)	$ 1,874,488	$ 88,835
GCHRL					
Compensated absences	$ 126,488	$ 151,876	$ (126,288)	$ 152,076	$ 76,038
GCHRL long-term liabilities	$ 126,488	$ 151,876	$ (126,288)	$ 152,076	$ 76,038

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	$ 94,574	$ -
Taxes receivable net of allowance, unavailable - Special Revenue Fund	48,993	-
Accounts receivable, unavailable - Special Revenue Fund	7,021	-
Taxes receivable net of allowance, unavailable - Debt Service Fund	27,253	-
Income received in advance of being earned - General Fund	-	3,185
Rental income received in advance of being earned - Special Revenue Fund	-	10,025
Rental income received in advance of being earned - Enterprise Fund	-	239,832
	$ 177,841	$ 253,042

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, 2019, the County has a remaining 21 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, 2019, are as follows:

Cell	Usage	Estimated Liability
Unlined cell	100%	$ 1,484,556
D Cell	100%	6,287,782
Total		$ 7,772,338

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	$ 1,883,863
Library	490,033
E911	1,769,603
Courts	825,488
Sheriff	1,609,877
Tourism & events	531,263
Fire apparatus maintenance	1,280,739
Transportation	1,485,526
Total restricted	$ 9,876,392
Special Programs, committed:	
Recreation	$ 97,809
Street lights districts	1,626,679
Sheriff	121,539
Tourism & events	130,978
Total committed	$ 1,977,005

Note 11 – Conduit debt obligations

From time to time, the DACC 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 DACC, 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, 2019, there was one series of DACC tax exempt industrial revenue bonds outstanding, with an aggregate principal amount of $9,215,000.

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, 2019. 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 accounts receivable of $10,708.

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 2019 and 2018 are as follows:

2019	General Fund	Employee Medical	Risk Management	Total
Unpaid claims, beginning	$ 614,630	$ 1,055,313	$ 662,697	$ 2,332,640
Incurred claims	478,840	11,680,417	562,787	12,722,044
Claims paid	(713,092)	(11,235,730)	(954,243)	(12,903,065)
Unpaid claims, ending	$ 380,378	$ 1,500,000	$ 271,241	$ 2,151,619
2018				
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

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, 2019, 98.6% or 1,193 of the County's 1,210 employees were eligible to receive employer contributions into the plan. The payroll for eligible employees amounted to $58,727,166 for the year ended June 30, 2019. During the year ended June 30, 2019, the County contributed $4,634,272 to the defined contribution plan, or approximately 8% of the covered payroll. The defined contribution plan assets at June 30, 2019, are as follows (reported at fair value for financial reporting purposes):

Money Funds	$	9,186,965
Mutual Funds		47,948,115
Total assets	$	57,135,080

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 $19,000 for calendar year 2019. Any employee participant who reaches age 50 before the end of the calendar year 2019 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, 2019, 90.5% or 1,095 of the County's 1,210 employees were participants in the deferred compensation plan. The employees of the County contributed $4,085,256 to the deferred compensation plan during the year ended June 30, 2019. 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, 2019 was 24.78% 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 24.66% 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 $206,626 for the year ended June 30, 2019. 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, 2019, the Board reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2017. An expected total pension liability as of June 30, 2018 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, 2018. At June 30, 2018, the Employer's proportion was 0.029434%, which was an increase of 0.000765% from its proportion measured as of June 30, 2017.

Note 13 - Pension plans (Continued)

For the year ended June 30, 2019, the Board recognized pension expense of $159,499. At June 30, 2019, 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	$ -	$ 27,885
Differences between expected and actual experience	37,635	-
Changes of assumptions	57,008	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	18,914	3,838
Employer contributions subsequent to the measurement date	206,626	-
Total	$ 320,183	$ 31,723

Board contributions subsequent to the measurement date of $206,626 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ending June 30, 2020. 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:	
2020	$ 98,947
2021	41,700
2022	(46,354)
2023	(12,459)
2024	-
Thereafter	-
	$ 81,834

Actuarial assumptions: The total pension liability as of June 30, 2018 was determined by an actuarial valuation as of June 30, 2017 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	7.30%, 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, 2017, 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 7.30%. 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 7.30%, 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 (6.30%) or 1-percentage-point higher (8.30%) than the current rate:

	1% Decrease (6.3%)	Current discount rate (7.3%)	1% Increase (8.3%)
Employer's proportionate share of the net pension liability	1,721,106	1,210,041	774,601

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, 2019.

Inactive employees or beneficiaries currently receiving benefit payments	37
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	1,072
	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 2019, the County contributed $7.7 million, or 71% of total premiums, and plan members contributed $3.2 million, or 29% 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, 2019, retiree contributions were in excess of retiree claims paid. Therefore, the County contributed $0 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, 2019, (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, 2018 (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 3.87%. The discount rate used to roll forward the total OPEB liability as of the actuarial valuation date to the measurement date was 3.50%. These rates reflect the yield on Bond Buyer 20-Bond GO Index at June 30, 2018 and 2019, 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, 2019, 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-2017 scale, with separate rates for males and females, for the beginning of the fiscal year and RPH-2014 with MP-2018 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, 2019, was $0.

Changes in the Net OPEB Liability

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Beginning balances	$ 6,646,969	$ -	$ 6,646,969
Changes for the year:			
Service cost	580,780	-	580,780
Interest	246,886	-	246,886
Change of assumptions	101,667	-	101,667
Differences between expected and actual experience	(794,649)	-	(794,649)
Benefit payments	9,096	-	9,096
Net changes	143,780	-	143,780
Ending balances	$ 6,790,749	$ -	$ 6,790,749

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 3.50% 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 (2.50%) or 1-percentage-point higher (4.50%) than the current discount rate:

	1% Decrease (2.50%)	Current discount rate (3.50%)	1% Increase (4.50%)
Net OPEB liability	$ 7,476,504	$ 6,790,749	$ 6,181,457

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	$ 3,271,464	$ 6,790,749	$ 11,399,192

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

For the year ended June 30, 2019, the County recognized OPEB expense of $715,374. At June 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	$ 96,252	$ 805,496
Differences between expected and actual experience	-	1,344,817
Total	$ 96,252	$ 2,150,313

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year ended June 30:	
2020	$ 121,388
2021	121,388
2022	121,388
2023	121,388
2024	121,388
Thereafter	1,447,121
	$ 2,054,061

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

Discretely presented component units – Board of Health

The Board provides benefits to its retired and vested inactive employees in the form of term life insurance through participation in the State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund ("SEAD-OPEB") plan. The Board also provides healthcare benefits for retirees and their dependents through participation in the Georgia State Employees' Postemployment Benefit Fund ("State OPEB Fund").

SEAD-OPEB

SEAD-OPEB was created in 2007 by the Georgia General Assembly to amend Title 47 of the Official Code of Georgia Annotated ("O.C.G.A."), relating to retirement, so as to establish a fund for the provision of term life insurance to retired and vested inactive members of the Employees' Retirement System of Georgia ("ERS"), the Legislative Retirement System ("LRS"), and the Georgia Judicial Retirement System ("GJRS"). The plan is a cost-sharing multiple-employer defined benefit other postemployment benefit plan as defined in GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans other than OPEB Plans*. The SEAD-OPEB trust fund accumulates the premiums received from the aforementioned retirement plans, including interest earned on deposits and investments of such payments. At June 30, 2019, the Board reported an asset of $110,378 for its proportionate share of the net OPEB liability.

State OPEB Fund

Employees of State organizations as defined in § 45-18-25 of the O.C.G.A. are provided OPEB through the State OPEB Fund - a cost-sharing, multiple-employer defined benefit postemployment healthcare plan, reported as an employee trust fund and administered by a Board of Community Health. Title 45 of the O.C.G.A. assigns the authority to establish and amend the benefit terms of the group health plan to the board. At June 30, 2019, the Board reported a liability of $685,990 for its proportionate share of the net OPEB liability.

Further details on the Board's OPEB plans can be obtained from its separately issued financial report.

Note 15 - Construction commitments

The County has active construction projects as of June 30, 2019. 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	$ 3,649,941	$ 7,631,491
County Facilities	22,939,033	28,036,881
Recreation Improvements	8,361,437	10,821,603
Road Improvement Construction	53,403,410	17,764,757
Public Safety	8,613,647	-
Total	$ 96,967,468	$ 64,254,733

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, 2019, follows:

Lodging tax receipts	$	1,027,089
Other		869
Total revenues	$	1,027,958
Paid to CCCVB (40%)	$	411,062
Other		672,908
Total disbursements	$	1,083,970

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, 2019, 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 DACC 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 DACC and leased to the company. Georgia case law and the DACC's enabling legislation provide the DACC with the power to enter into such agreements with private companies.

The DACC 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 DACC. In considering eligibility for providing this benefit to a company, the DACC reviews and gives strong consideration to the economic impact of the project and the threshold of the capital investment and job creation/retention. The DACC 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 DACC to convey title to the DACC.

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 DACC 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 DACC monitors compliance with performance and accountability agreements to ensure the companies meet their commitments.

For the County's fiscal year ended June 30, 2019, the cumulative property tax not collected by the County due to incentive agreements was $69,390, and $16,731 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.

Note 20 – Subsequent Events

Subsequent to June 30, 2019, the County has entered into a Forward Delivery Bond Purchase Agreement to issue Water and Sewerage Refunding Bonds, Series 2020, on or about March 4, 2020, in the approximate amount of $46.69 million to refund a portion of the outstanding Water and Sewerage Revenue Bonds, Series 2010, and the outstanding Water and Sewerage Refunding Revenue Bond, Series 2017.

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

	2019	2018	2017
Total OPEB Liability			
Service cost	$ 580,780	$ 575,877	$ 760,922
Interest	246,886	241,510	186,474
Differences between expected and actual experience	(794,649)	(663,163)	-
Changes of assumptions	101,667	(356,120)	(577,842)
Benefit payments	9,096	(42,021)	13,351
Net change in Total OPEB Liability	143,780	(243,917)	382,905
Total OPEB Liability - beginning	6,646,969	6,890,886	6,507,981
Total OPEB Liability - ending	$ 6,790,749	$ 6,646,969	$ 6,890,886
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	$ 6,790,749	$ 6,646,969	$ 6,890,886
Plan Fiduciary Net Position as a percentage of Total OPEB Liability	0.00%	0.00%	0.00%
Covered payroll	$ 49,408,211	$ 47,516,257	$ 49,237,013
Net OPEB Liability as a percentage of covered payroll	13.74%	13.99%	14.00%

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 was 3.58%. In 2018, the discount rate as of the beginning of the fiscal year was 3.58%. The discount rate at the end of the fiscal year was 3.87%. In 2019, the discount rate as of the beginning of the fiscal year is 3.87%. The discount rate at the end of the fiscal year is 3.50%. These rates reflect the yield on Bond Buyer 20-Bond GO Index, at June 30, 2017, 2018, and 2019 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)

	2019	2018	2017	2016	2015
Board's proportion of the net pension liability	0.029434%	0.028669%	0.029063%	0.027818%	0.025983%
Board's proportionate share of the net pension liability	$ 1,210,041	$ 1,164,344	$ 1,374,802	$ 1,127,018	$ 974,523
Board's covered payroll	$ 776,656	$ 722,468	$ 696,911	$ 644,780	$ 595,212
Board's proportionate share of the net pension liability as a percentage of its covered payroll	155.80%	161.16%	197.27%	174.79%	163.73%
Plan fiduciary net position as a percentage of the total pension liability	76.68%	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

	2019	2018	2017	2016	2015	2014
Contractually required contribution	$ 206,626	$ 188,236	$ 176,315	$ 168,897	$ 139,668	$ 108,002
Contributions in relation to the contractually required contribution	206,626	188,236	176,315	168,897	139,668	108,002
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -
Board's covered payroll	$ 863,982	$ 776,656	$ 722,468	$ 696,911	$ 644,780	$ 595,212
Contributions as a percentage of covered payroll	23.92%	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, 2019

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.

On March 15, 2018, the ERS Board adopted a new funding policy. Because of this new funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for June 30, 2017 actuarial valuation. In addition, based on the ERS Board's new funding policy, the assumed investment rate of return was further reduced by 0.10% from 7.40% to 7.30% as of the June 30, 2018 measurement date.

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, 2019 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	7.30%, 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, 2019

	Final Budget	Actual Amount	Variance with Final Budget
REVENUES			
Taxes - property			
Property tax	$ 31,001,836	$ 31,085,684	$ 83,848
Motor vehicle tax	2,400,000	2,652,780	252,780
Mobile home tax	53,540	49,606	(3,934)
Interest and penalties	100,000	104,688	4,688
Motor vehicle penalties and commissions	250,000	370,558	120,558
Timber tax	10,640	14,350	3,710
Motor vehicle ad valorem tax	2,848,946	3,828,552	979,606
Real estate transfer tax	200,000	262,828	62,828
Recording intangibles	700,000	721,247	21,247
Cablevision	1,800,000	1,772,917	(27,083)
Other	8,000	-	(8,000)
	39,372,962	40,863,210	1,490,248
Taxes - sales			
Sales tax	17,054,000	19,551,276	2,497,276
Taxes - other			
Occupation tax	950,000	1,021,420	71,420
Excise tax on energy	100,000	111,243	11,243
Alcohol tax	1,500,000	1,611,271	111,271
Interest and penalties	5,000	8,211	3,211
	2,555,000	2,752,145	197,145
Licenses and permits			
Alcohol licenses	450,000	448,720	(1,280)
Charges for services			
Commissions	2,000,000	2,286,058	286,058
Sheriff	100,000	150,058	50,058
Recreation	460,000	473,707	13,707
Courts	990,000	1,703,272	713,272
Wildwood Park	215,000	239,079	24,079
Development	305,000	225,345	(79,655)
Other	221,762	252,838	31,076
	4,291,762	5,330,357	1,038,595
Intergovernmental			
General administration	2,098,719	2,078,660	(20,059)
Juvenile Court	330,000	358,516	28,516
Emergency Services	26,302	37,216	10,914
Roads and Bridges	300,000	202,336	(97,664)
Environmental Services	100,000	96,275	(3,725)
Public Transit	303,656	396,695	93,039
	3,158,677	3,169,698	11,021

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, 2019

	Final Budget	Actual Amount	Variance with Final Budget
REVENUES (Continued)			
Fines and forfeitures			
Clerk of Superior Court	$ 250,000	$ 181,670	$ (68,330)
Probate Court	1,100,000	1,208,747	108,747
Magistrate Court	100,000	89,299	(10,701)
Other	121,500	149,565	28,065
	1,571,500	1,629,281	57,781
Investment income			
Interest/Change in market value	200,000	1,129,119	929,119
Contributions and donations			
Donations	1,000	2,396	1,396
Other			
Rental	741,262	797,343	56,081
Other	10,160,700	280,643	(9,880,057)
	10,901,962	1,077,986	(9,823,976)
Total revenues	$ 79,556,863	$ 75,954,188	$ (3,602,675)
EXPENDITURES			
General government			
Board of Commissioners			
Personal service	$ 300,297	$ 261,866	$ 38,431
Operating	3,594,907	3,559,114	35,793
	3,895,204	3,820,980	74,224
Finance			
Personal service	680,527	624,858	55,669
Operating	177,167	161,716	15,451
	857,694	786,574	71,120
Human Resources			
Personal service	399,511	369,564	29,947
Operating	344,861	307,005	37,856
	744,372	676,569	67,803
Procurement/Distribution			
Personal service	522,393	459,401	62,992
Operating	56,963	62,356	(5,393)
	579,356	521,757	57,599
Information Technology			
Personal service	2,038,545	1,992,285	46,260
Operating	1,884,888	2,009,699	(124,811)
Capital improvements	613,703	252,684	361,019
	4,537,136	4,254,668	282,468

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, 2019

	Final Budget	Actual Amount	Variance with Final Budget
EXPENDITURES (Continued)			
General government (Continued)			
County Administrator			
Personal service	$ 758,292	$ 760,590	$ (2,298)
Operating	240,806	215,571	25,235
	999,098	976,161	22,937
Tax Commissioner			
Personal service	1,750,888	1,702,141	48,747
Operating	327,088	291,684	35,404
Capital improvements	70,000	-	70,000
	2,147,976	1,993,825	154,151
Tax Assessor			
Personal service	1,599,882	1,498,463	101,419
Operating	254,592	238,288	16,304
	1,854,474	1,736,751	117,723
Environmental Services			
Personal service	259,543	251,033	8,510
Operating	36,019	26,531	9,488
	295,562	277,564	17,998
Board of Elections			
Personal service	291,836	301,930	(10,094)
Operating	301,482	284,336	17,146
	593,318	586,266	7,052
Total general government	16,504,190	15,631,115	873,075
Judicial system			
Superior Court			
Personal service	1,509,212	1,438,442	70,770
Operating	1,474,716	1,360,039	114,677
	2,983,928	2,798,481	185,447
Probate Court			
Personal service	725,889	73,185	652,704
Operating	163,903	808,130	(644,227)
	889,792	881,315	8,477
Juvenile Court			
Personal service	1,063,033	1,056,361	6,672
Operating	304,891	286,693	18,198
	1,367,924	1,343,054	24,870

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, 2019

	Final Budget	Actual Amount	Variance with Final Budget
EXPENDITURES (Continued)			
Judicial system (Continued)			
Magistrate Court			
Personal service	$ 865,515	$ 869,118	$ (3,603)
Operating	112,224	108,620	3,604
	977,739	977,738	1
District Attorney			
Operating	1,104,002	1,104,002	-
Total judicial system	7,323,385	7,104,590	218,795
Public safety			
Sheriff			
Personal service	14,826,809	14,508,868	317,941
Operating	2,679,937	2,709,020	(29,083)
Capital improvements	332,795	52,491	280,304
	17,839,541	17,270,379	569,162
Emergency Services			
Personal service	259,928	242,493	17,435
Operating	117,584	121,198	(3,614)
Capital improvements	27,500	-	27,500
	405,012	363,691	41,321
Jail			
Personal service	7,491,140	7,300,119	191,021
Operating	2,644,027	2,616,504	27,523
Capital improvements	87,500	46,426	41,074
	10,222,667	9,963,049	259,618
Emergency Medical Service			
Operating	600,000	600,000	-
Animal Services			
Personal service	640,124	604,879	35,245
Operating	134,076	109,655	24,421
	774,200	714,534	59,666
Coroner			
Personal service	125,638	121,274	4,364
Operating	33,880	24,933	8,947
	159,518	146,207	13,311
Total public safety	30,000,938	29,057,860	943,078

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, 2019

	Final Budget	Actual Amount	Variance with Final Budget
EXPENDITURES (Continued)			
Public works			
Roads and Bridges			
Personal service	$ 1,762,291	$ 1,737,876	$ 24,415
Operating	498,064	503,732	(5,668)
	2,260,355	2,241,608	18,747
Fleet Services			
Personal service	1,129,179	1,065,175	64,004
Operating	226,149	179,497	46,652
Capital improvements	25,000	32,525	(7,525)
	1,380,328	1,277,197	103,131
Facility Maintenance			
Personal service	1,133,602	1,153,771	(20,169)
Operating	293,975	273,805	20,170
Capital improvements	10,472	-	10,472
	1,438,049	1,427,576	10,473
Special Projects			
Personal service	89,113	65,333	23,780
Operating	33,584	31,598	1,986
Capital improvements	-	8,045	(8,045)
	122,697	104,976	17,721
Total public works	5,201,429	5,051,357	150,072
Health and welfare			
Public Health			
Operating	434,614	434,614	-
Family and Children Services			
Operating	72,884	72,884	-
Senior Center			
Personal service	179,616	176,549	3,067
Operating	185,667	183,629	2,038
	365,283	360,178	5,105
Public Transit			
Personal service	484,196	481,867	2,329
Operating	141,163	129,687	11,476
Capital improvements	13,007	8,559	4,448
	638,366	620,113	18,253
Total health and welfare	1,511,147	1,487,789	23,358
Culture and recreation			
Recreation			
Personal service	1,566,841	1,608,241	(41,400)
Operating	900,339	870,675	29,664
Capital improvements	109,000	97,264	11,736
	2,576,180	2,576,180	-

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, 2019

	Final Budget	Actual Amount	Variance with Final Budget
EXPENDITURES (Continued)			
Culture and recreation (Continued)			
Wildwood Park			
Personal service	$ 132,117	$ 88,588	$ 43,529
Operating	59,379	61,677	(2,298)
	191,496	150,265	41,231
Libraries			
Operating	1,920,260	1,852,175	68,085
Community Services			
Personal service	454,801	447,772	7,029
Operating	92,623	113,558	(20,935)
Capital improvements	49,600	-	49,600
	597,024	561,330	35,694
Total culture and recreation	5,284,960	5,139,950	145,010
Housing and development			
Extension Service			
Personal service	39,569	13,339	26,230
Operating	170,432	190,329	(19,897)
	210,001	203,668	6,333
Forestry			
Operating	21,890	19,863	2,027
Geographic Information Systems			
Personal service	491,764	455,844	35,920
Operating	453,140	422,426	30,714
Capital improvements	23,000	22,988	12
	967,904	901,258	66,646
Planning			
Personal service	569,195	596,426	(27,231)
Operating	333,475	117,905	215,570
Capital improvements	4,700	-	4,700
	907,370	714,331	193,039
Inspections			
Personal service	213,689	183,237	30,452
Operating	41,329	29,301	12,028
	255,018	212,538	42,480

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, 2019

	Final Budget	Actual Amount	Variance with Final Budget
EXPENDITURES (Continued)			
Housing and development (Continued)			
Plan Review			
Personal service	$ 262,954	$ 262,131	$ 823
Operating	30,283	17,757	12,526
	293,237	279,888	13,349
Code Compliance			
Personal service	435,206	419,414	15,792
Operating	69,900	58,671	11,229
	505,106	478,085	27,021
Economic Development			
Personal service	301,608	303,364	(1,756)
Operating	1,658,656	615,956	1,042,700
	1,960,264	919,320	1,040,944
Total housing and development	5,120,790	3,728,951	1,391,839
Total expenditures	$ 70,946,839	$ 67,201,612	$ 3,745,227
Excess (deficiency) of revenues over (under) expenditures	8,610,024	8,752,576	142,552
OTHER FINANCING SOURCES (USES)			
Sale of property	-	19,684	19,684
Transfers out	(8,810,024)	(8,894,719)	(84,695)
Transfers in	200,000	200,000	-
Total other financing sources (uses)	(8,610,024)	(8,675,035)	(65,011)
Net change in fund balance	$ -	77,541	$ 77,541
Fund balance - beginning		47,858,951	
Fund balance - ending		$ 47,936,492	

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, 2019

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	$ 7,332,579	$ 5,962,751	$ 6,814,073	$ 20,109,403
Investments	415,515	11,211,677	-	11,627,192
Taxes receivable	-	-	36,196	36,196
Accounts receivable	85,514	-	-	85,514
Interest receivable	141	-	-	141
Intergovernmental receivable	252,409	2,893,898	-	3,146,307
Due from other funds	5,870,210	11,508,861	-	17,379,071
Prepaid items	16,060	-	-	16,060
Total assets	$ 13,972,428	$ 31,577,187	$ 6,850,269	$ 52,399,884
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 508,829	$ 1,900,323	$ -	$ 2,409,152
Accrued payroll	138,568	-	-	138,568
Unearned revenue	10,025	-	-	10,025
Due to other funds	1,438,528	230,175	3,313,088	4,981,791
Total liabilities	2,095,950	2,130,498	3,313,088	7,539,536
Deferred inflows of resources:				
Unavailable revenue	7,021	-	27,253	34,274
Total deferred inflows of resources	7,021	-	27,253	34,274
Fund balances (deficits):				
Nonspendable for prepaid items	16,060	-	-	16,060
Restricted for:				
Special programs	9,876,392	-	-	9,876,392
Capital projects	-	17,937,828	-	17,937,828
Debt service	-	-	3,509,928	3,509,928
Committed to special programs	1,977,005	-	-	1,977,005
Assigned to capital projects	-	11,508,861	-	11,508,861
Total fund balances (deficits)	11,869,457	29,446,689	3,509,928	44,826,074
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 13,972,428	$ 31,577,187	$ 6,850,269	$ 52,399,884

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, 2019

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes - property	$ -	$ -	$ 6,689,235	$ 6,689,235
Taxes - sales	2,742,436	7,913,803	-	10,656,239
Taxes - other	8,128,307	-	-	8,128,307
Licenses and permits	1,723,062	-	-	1,723,062
Charges for services	5,066,372	-	-	5,066,372
Intergovernmental revenue	161,776	3,402,037	-	3,563,813
Fines and forfeitures	450,364	-	-	450,364
Investment income	102,638	133,933	95,825	332,396
Contributions and donations	186,598	-	-	186,598
Other income	99,222	-	-	99,222
Total revenues	18,660,775	11,449,773	6,785,060	36,895,608
EXPENDITURES				
Current:				
Judicial	233,446	-	-	233,446
Public safety	3,453,184	-	-	3,453,184
Public works	9,353,764	-	-	9,353,764
Culture and recreation	1,691,298	-	-	1,691,298
Housing and development	2,336,132	-	-	2,336,132
Capital outlay	-	12,836,096	-	12,836,096
Debt service:				
Principal	-	-	11,980,000	11,980,000
Interest	-	-	5,474,664	5,474,664
Other	-	-	1,950	1,950
Total expenditures	17,067,824	12,836,096	17,456,614	47,360,534
Excess (deficiency) of revenues over (under) expenditures	1,592,951	(1,386,323)	(10,671,554)	(10,464,926)
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,104,563)	(460,234)	(4,867,625)	(7,432,422)
Transfers in	75,705	9,140,422	14,262,076	23,478,203
Total other financing source (uses)	(2,028,858)	8,680,188	9,394,451	16,045,781
Net change in fund balances	(435,907)	7,293,865	(1,277,103)	5,580,855
Fund balances - beginning	12,305,364	22,152,824	4,787,031	39,245,219
Fund balances - ending	$ 11,869,457	$ 29,446,689	$ 3,509,928	$ 44,826,074

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2019

	BUILDING STANDARDS FUND	LIBRARY BOARD	RECREATION ADVISORY BOARD	STREET LIGHTS FUND	911 FUND
ASSETS					
Cash and cash equivalents	$ 750	$ 208,594	$ 98,435	$ -	$ 1,815,117
Investments	-	290,033	-	-	-
Accounts receivable	-	-	-	8,961	-
Interest receivable	-	141	-	-	-
Intergovernmental receivable	-	-	-	-	-
Due from other funds	1,917,666	-	394	1,750,061	-
Prepaid items	2,617	-	-	-	3,430
Total assets	$ 1,921,033	$ 498,768	$ 98,829	$ 1,759,022	$ 1,818,547
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 3,575	$ 8,735	$ 1,020	$ 125,322	$ 6,178
Accrued payroll	30,978	-	-	-	34,416
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	4,920
Total liabilities	34,553	8,735	1,020	125,322	45,514
Deferred inflows of resources:					
Unavailable revenue	-	-	-	7,021	-
Total deferred inflow of resources	-	-	-	7,021	-
Fund balances (deficits):					
Nonspendable for prepaid items	2,617	-	-	-	3,430
Restricted for special programs	1,883,863	490,033	-	-	1,769,603
Committed to special programs	-	-	97,809	1,626,679	-
Total fund balances (deficits)	1,886,480	490,033	97,809	1,626,679	1,773,033
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 1,921,033	$ 498,768	$ 98,829	$ 1,759,022	$ 1,818,547

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2019
(continued)

	DRUG COURT	DRUG ABUSE TREATMENT	SUPPLEMENTAL JUVENILE SERV	JAIL FUND	FEDERAL ASSET SHARING FUND
ASSETS					
Cash and cash equivalents	$ 3,365	$ 320,852	$ 177,927	$ 543,885	$ 888,237
Investments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Interest receivable	-	-	-	-	-
Intergovernmental receivable	-	850	-	-	-
Due from other funds	14,913	200	-	-	-
Prepaid items	-	-	-	-	-
Total assets	$ 18,278	$ 321,902	$ 177,927	$ 543,885	$ 888,237
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 10,973	$ -	$ 446	$ -	$ -
Accrued payroll	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	10,973	-	446	-	-
Deferred inflows of resources:					
Unavailable revenue	-	-	-	-	-
Total deferred inflow of resources	-	-	-	-	-
Fund balances (deficits):					
Nonspendable for prepaid items	-	-	-	-	-
Restricted for special programs	7,305	321,902	177,481	543,885	888,237
Committed to special programs	-	-	-	-	-
Total fund balances (deficits)	7,305	321,902	177,481	543,885	888,237
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 18,278	$ 321,902	$ 177,927	$ 543,885	$ 888,237

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2019
(continued)

	STATE CONDEMNATION FUND	LODGING TAX FUND	MULTIPLE GRANT FUND	SHERIFF'S GIFTS/DONATIONS	INSURANCE PREMIUM TAX
ASSETS					
Cash and cash equivalents	$ 177,755	$ -	$ -	$ 121,539	$ -
Investments	-	-	-	-	-
Accounts receivable	-	76,453	-	-	100
Interest receivable	-	-	-	-	-
Intergovernmental receivable	-	-	25,838	-	-
Due from other funds	-	546,043	-	-	1,506,410
Prepaid items	-	270	-	-	5,753
Total assets	$ 177,755	$ 622,766	$ 25,838	$ 121,539	$ 1,512,263
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	$ -	$ 86,048	$ 25,838	$ -	$ 190,430
Accrued payroll	-	5,185	-	-	35,341
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	-	91,233	25,838	-	225,771
Deferred inflows of resources:					
Unavailable revenue	-	-	-	-	-
Total deferred inflow of resources	-	-	-	-	-
Fund balances (deficits):					
Nonspendable for prepaid items	-	270	-	-	5,753
Restricted for special programs	177,755	531,263	-	-	1,280,739
Committed to special programs	-	-	-	121,539	-
Total fund balances (deficits)	177,755	531,533	-	121,539	1,286,492
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 177,755	$ 622,766	$ 25,838	$ 121,539	$ 1,512,263

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2019
(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	$ 53,322	$ -	$ 32,267	$ 158,813	$ 2,731,721	$ 7,332,579
Investments	-	-	-	125,482	-	415,515
Accounts receivable	-	-	-	-	-	85,514
interest receivable	-	-	-	-	-	141
Intergovernmental receivable	-	-	-	2,238	223,483	252,409
Due from other funds	127,323	7,200	-	-	-	5,870,210
Prepaid items	-	-	-	-	3,990	16,060
Total assets	$ 180,645	$ 7,200	$ 32,267	$ 286,533	$ 2,959,194	$ 13,972,428
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities:						
Accounts payable	$ 46,613	$ -	$ -	$ -	$ 3,651	$ 508,829
Accrued payroll	229	-	-	-	32,419	138,568
Unearned revenue	10,025	-	-	-	-	10,025
Due to other funds	-	-	-	-	1,433,608	1,438,528
Total liabilities	56,867	-	-	-	1,469,678	2,095,950
Deferred inflows of resources:						
Unavailable revenue	-	-	-	-	-	7,021
Total deferred inflow of resources	-	-	-	-	-	7,021
Fund balances (deficits):						
Nonspendable for prepaid items	-	-	-	-	3,990	16,060
Restricted for special programs	-	-	32,267	286,533	1,485,526	9,876,392
Committed to special programs	123,778	7,200	-	-	-	1,977,005
Total fund balances (deficits)	123,778	7,200	32,267	286,533	1,489,516	11,869,457
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 180,645	$ 7,200	$ 32,267	$ 286,533	$ 2,959,194	$ 13,972,428

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2019

	BUILDING STANDARDS FUND	LIBRARY BOARD	RECREATION ADVISORY BOARD	STREET LIGHTS FUND	911 FUND
REVENUES					
Taxes - sales	$ -	$ -	$ -	$ -	$ -
Taxes - other	-	-	-	-	973
Licenses and permits	1,723,062	-	-	-	-
Charges for services	111,299	-	75,475	2,027,205	2,647,101
Intergovernmental revenue	-	-	-	-	-
Fines and forfeitures	-	78,719	-	-	-
Investment income	-	4,514	508	-	16,442
Contributions and donations	-	-	-	16,440	-
Other income	786	5,841	34,585	-	-
Total revenues	1,835,147	89,074	110,568	2,043,645	2,664,516
EXPENDITURES					
Current:					
Judicial	-	-	-	-	-
Public safety	-	-	-	-	2,776,467
Public works	-	-	-	1,793,456	-
Culture and recreation	-	64,391	80,890	-	-
Housing and development	2,336,132	-	-	-	-
Total expenditures	2,336,132	64,391	80,890	1,793,456	2,776,467
Excess (deficiency) of revenues over (under) expenditures	(500,985)	24,683	29,678	250,189	(111,951)
OTHER FINANCING SOURCES (USES)					
Transfers out	-	-	-	-	-
Transfers in	-	-	-	-	-
Total other financing source (uses)	-	-	-	-	-
Net change in fund balances	(500,985)	24,683	29,678	250,189	(111,951)
Fund balances - beginning	2,387,465	465,350	68,131	1,376,490	1,884,984
Fund balances - ending	$ 1,886,480	$ 490,033	$ 97,809	$ 1,626,679	$ 1,773,033

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2019
(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	36,606	-	24,755	-	-
Intergovernmental revenue	-	-	-	-	-
Fines and forfeitures	-	72,526	-	155,264	16,382
Investment income	-	2,306	1,312	4,283	1,998
Contributions and donations	-	-	-	-	-
Other income	-	-	-	-	-
Total revenues	36,606	74,832	26,067	159,547	18,380
EXPENDITURES					
Current:					
Judicial	36,342	-	17,932	-	-
Public safety	-	-	-	-	573,411
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Housing and development	-	-	-	-	-
Total expenditures	36,342	-	17,932	-	573,411
Excess (deficiency) of revenues over (under) expenditures	264	74,832	8,135	159,547	(555,031)
OTHER FINANCING SOURCES (USES)					
Transfers out	-	(50,000)	-	(150,000)	-
Transfers in	-	-	-	-	-
Total other financing source (uses)	-	(50,000)	-	(150,000)	-
Net change in fund balances	264	24,832	8,135	9,547	(555,031)
Fund balances - beginning	7,041	297,070	169,346	534,338	1,443,268
Fund balances - ending	$ 7,305	$ 321,902	$ 177,481	$ 543,885	$ 888,237

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2019
(continued)

	STATE CONDEMNATION FUND	LODGING TAX FUND	MULTIPLE GRANT FUND	SHERIFF'S GIFTS/DONATIONS	INSURANCE PREMIUM TAX
REVENUES					
Taxes - sales	$ -	$ -	$ -	$ -	$ -
Taxes - other	-	1,027,089	-	-	7,100,245
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Intergovernmental revenue	-	-	161,776	-	-
Fines and forfeitures	93,137	-	-	-	-
Investment income	262	-	-	170	-
Contributions and donations	-	-	-	37,007	-
Other income	-	869	-	-	-
Total revenues	93,399	1,027,958	161,776	37,177	7,100,245
EXPENDITURES					
Current:					
Judicial	-	-	130,000	-	-
Public safety	35,356	-	31,776	15,440	20,734
Public works	-	-	-	-	5,736,946
Culture and recreation	-	1,083,970	-	-	1,998
Housing and development	-	-	-	-	-
Total expenditures	35,356	1,083,970	161,776	15,440	5,759,678
Excess (deficiency) of revenues over (under) expenditures	58,043	(56,012)	-	21,737	1,340,567
OTHER FINANCING SOURCES (USES)					
Transfers out	-	-	-	-	(1,264,141)
Transfers in	-	-	75,705	-	-
Total other financing source (uses)	-	-	75,705	-	(1,264,141)
Net change in fund balances	58,043	(56,012)	75,705	21,737	76,426
Fund balances - beginning	119,712	587,545	(75,705)	99,802	1,210,066
Fund balances - ending	$ 177,755	$ 531,533	$ -	$ 121,539	$ 1,286,492

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2019
(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	$ -	$ -	$ -	$ -	$ 2,742,436	$ 2,742,436
Taxes - other	-	-	-	-	-	8,128,307
Licenses and permits	-	-	-	-	-	1,723,062
Charges for services	128,489	-	15,442	-	-	5,066,372
Intergovernmental revenue	-	-	-	-	-	161,776
Fines and forfeitures	-	-	-	34,336	-	450,364
Investment income	-	-	-	797	70,046	102,638
Contributions and donations	131,851	1,300	-	-	-	186,598
Other income	57,141	-	-	-	-	99,222
Total revenues	317,481	1,300	15,442	35,133	2,812,482	18,660,775
EXPENDITURES						
Current:						
Judicial	-	-	8	49,164	-	233,446
Public safety	-	-	-	-	-	3,453,184
Public works	-	-	-	-	1,823,362	9,353,764
Culture and recreation	448,549	11,500	-	-	-	1,691,298
Housing and development	-	-	-	-	-	2,336,132
Total expenditures	448,549	11,500	8	49,164	1,823,362	17,067,824
Excess (deficiency) of revenues over (under) expenditures	(131,068)	(10,200)	15,434	(14,031)	989,120	1,592,951
OTHER FINANCING SOURCES (USES)						
Transfers out	-	-	-	-	(640,422)	(2,104,563)
Transfers in	-	-	-	-	-	75,705
Total other financing source (uses)	-	-	-	-	(640,422)	(2,028,858)
Net change in fund balances	(131,068)	(10,200)	15,434	(14,031)	348,698	(435,907)
Fund balances - beginning	254,846	17,400	16,833	300,564	1,140,818	12,305,364
Fund balances - ending	$ 123,778	$ 7,200	$ 32,267	$ 286,533	$ 1,489,516	$ 11,869,457

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2019

	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	$ 3,214,053	$ -	$ 444,098	$ 2,304,600	$ -	$ 5,962,751
Investments	-	-	33,342	11,178,335	-	11,211,677
Intergovernmental receivable	-	-	-	-	2,893,898	2,893,898
Due from other funds	-	11,508,861	-	-	-	11,508,861
Total assets	$ 3,214,053	$ 11,508,861	$ 477,440	$ 13,482,935	$ 2,893,898	$ 31,577,187
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$ -	$ -	$ -	$ 588,400	$ 1,311,923	$ 1,900,323
Due to other funds	-	-	-	-	230,175	230,175
Total liabilities	-	-	-	588,400	1,542,098	2,130,498
Fund balances (deficits):						
Restricted for capital projects	3,214,053	-	477,440	12,894,535	1,351,800	17,937,828
Assigned to capital projects	-	11,508,861	-	-	-	11,508,861
Total fund balances (deficits)	3,214,053	11,508,861	477,440	12,894,535	1,351,800	29,446,689
Total liabilities and fund balances (deficits)	$ 3,214,053	$ 11,508,861	$ 477,440	$ 13,482,935	$ 2,893,898	$ 31,577,187

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Fiscal Year Ended June 30, 2019

	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	$ -	$ -	$ -	$ -	$ 7,913,803	$ 7,913,803
Intergovernmental revenue	-	-	-	-	3,402,037	3,402,037
Investment income	12,834	-	3,502	117,597	-	133,933
Total revenues	12,834	-	3,502	117,597	11,315,840	11,449,773
EXPENDITURES						
Capital outlay	-	238,206	63,219	1,165,775	11,368,896	12,836,096
Total expenditures	-	238,206	63,219	1,165,775	11,368,896	12,836,096
Excess (deficiency) of revenues over (under) expenditures	12,834	(238,206)	(59,717)	(1,048,178)	(53,056)	(1,386,323)
OTHER FINANCING SOURCES (USES)						
Transfers out	-	-	-	(460,234)	-	(460,234)
Transfers in	-	8,500,000	-	-	640,422	9,140,422
Total other financing source (uses)	-	8,500,000	-	(460,234)	640,422	8,680,188
Net change in fund balances	12,834	8,261,794	(59,717)	(1,508,412)	587,366	7,293,865
Fund balances - beginning	3,201,219	3,247,067	537,157	14,402,947	764,434	22,152,824
Fund balances - ending	$ 3,214,053	$ 11,508,861	$ 477,440	$ 12,894,535	$ 1,351,800	$ 29,446,689

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Debt Service Funds
June 30, 2019

	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	$ 3,057,669	$ 3,756,404	$ -	$ 6,814,073
Taxes receivable	-	36,196	-	36,196
Total assets	$ 3,057,669	$ 3,792,600	$ -	$ 6,850,269
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Due to other funds	$ 3,550	$ 3,309,538	$ -	$ 3,313,088
Total liabilities	3,550	3,309,538	-	3,313,088
Deferred inflows of resources:				
Unavailable revenue	-	27,253	-	27,253
Total deferred inflow of resources	-	27,253	-	27,253
Fund balances (deficits):				
Restricted for debt service	3,054,119	455,809	-	3,509,928
Total fund balances (deficits)	3,054,119	455,809	-	3,509,928
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 3,057,669	$ 3,792,600	$ -	$ 6,850,269

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Fiscal Year Ended June 30, 2019

	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	$ -	$ 6,689,235	$ -	$ 6,689,235
Investment income	64,640	31,185	-	95,825
Total revenues	64,640	6,720,420	-	6,785,060
EXPENDITURES				
Debt service:				
Principal	2,315,000	7,750,000	1,915,000	11,980,000
Interest	639,750	382,789	4,452,125	5,474,664
Other	1,450	-	500	1,950
Total expenditures	2,956,200	8,132,789	6,367,625	17,456,614
Excess (deficiency) of revenues over (under) expenditures	(2,891,560)	(1,412,369)	(6,367,625)	(10,671,554)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(4,867,625)	-	(4,867,625)
Transfers in	2,954,000	6,440,451	4,867,625	14,262,076
Total other financing source (uses)	2,954,000	1,572,826	4,867,625	9,394,451
Net change in fund balances	62,440	160,457	(1,500,000)	(1,277,103)
Fund balances - beginning	2,991,679	295,352	1,500,000	4,787,031
Fund balances - ending	$ 3,054,119	$ 455,809	$ -	$ 3,509,928

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, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Licenses and permits	$ 2,319,053	$ 2,319,053	$ 1,723,062	$ (595,991)
Charges for services	147,549	147,549	111,299	(36,250)
Other income	35,909	35,909	786	(35,123)
Total revenues	2,502,511	2,502,511	1,835,147	(667,364)
EXPENDITURES				
Current:				
Housing and development	2,502,511	2,502,511	2,336,132	166,379
Total expenditures	2,502,511	2,502,511	2,336,132	166,379
Excess (deficiency) of revenues over (under) expenditures	-	-	(500,985)	(500,985)
Net change in fund balances	$ -	$ -	(500,985)	$ (500,985)
Fund balances - beginning			2,387,465	
Fund balances - ending			$ 1,886,480	

Columbia County, Georgia
LIBRARY BOARD
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 65,000	$ 65,000	$ 78,719	$ 13,719
Investment income	2,000	2,000	4,514	2,514
Contributions and donations	10,000	10,000	-	(10,000)
Other income	13,000	13,000	5,841	(7,159)
Total revenues	90,000	90,000	89,074	(926)
EXPENDITURES				
Current:				
Culture and recreation	90,000	90,000	64,391	25,609
Total expenditures	90,000	90,000	64,391	25,609
Excess (deficiency) of revenues over (under) expenditures	-	-	24,683	24,683
Net change in fund balances	$ -	$ -	24,683	$ 24,683
Fund balances - beginning			465,350	
Fund balances - ending			$ 490,033	

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, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 75,000	$ 75,000	$ 75,475	$ 475
Investment income	-	-	508	508
Other income	14,000	14,000	34,585	20,585
Total revenues	89,000	89,000	110,568	21,568
EXPENDITURES				
Current:				
Culture and recreation	89,000	89,000	80,890	8,110
Total expenditures	89,000	89,000	80,890	8,110
Excess (deficiency) of revenues over (under) expenditures	-	-	29,678	29,678
Net change in fund balances	$ -	$ -	29,678	$ 29,678
Fund balances - beginning			68,131	
Fund balances - ending			$ 97,809	

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, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 1,860,200	$ 1,860,200	$ 2,027,205	$ 167,005
Contributions and donations	20,000	20,000	16,440	(3,560)
Total revenues	1,880,200	1,880,200	2,043,645	163,445
EXPENDITURES				
Current:				
Public works	1,880,200	1,880,200	1,793,456	86,744
Total expenditures	1,880,200	1,880,200	1,793,456	86,744
Excess (deficiency) of revenues over (under) expenditures	-	-	250,189	250,189
Net change in fund balances	$ -	$ -	250,189	$ 250,189
Fund balances - beginning			1,376,490	
Fund balances - ending			$ 1,626,679	

Columbia County, Georgia
911 FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - other	$ -	$ -	$ 973	$ 973
Charges for services	2,600,000	2,600,000	2,647,101	47,101
Investment income	-	-	16,442	16,442
Other income	284,885	284,885	-	(284,885)
Total revenues	2,884,885	2,884,885	2,664,516	(220,369)
EXPENDITURES				
Current:				
Public safety	2,884,885	2,884,885	2,776,467	108,418
Total expenditures	2,884,885	2,884,885	2,776,467	108,418
Excess (deficiency) of revenues over (under) expenditures	-	-	(111,951)	(111,951)
Net change in fund balances	$ -	$ -	(111,951)	$ (111,951)
Fund balances - beginning			1,884,984	
Fund balances - ending			$ 1,773,033	

Columbia County, Georgia
DRUG COURT
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 35,000	$ 36,342	$ 36,606	$ 264
Total revenues	35,000	36,342	36,606	264
EXPENDITURES				
Current:				
Judicial	35,000	36,342	36,342	-
Total expenditures	35,000	36,342	36,342	-
Excess (deficiency) of revenues over (under) expenditures	-	-	264	264
Net change in fund balances	$ -	$ -	264	$ 264
Fund balances - beginning			7,041	
Fund balances - ending			$ 7,305	

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, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 50,000	$ 50,000	$ 72,526	$ 22,526
Investment income	-	-	2,306	2,306
Total revenues	50,000	50,000	74,832	24,832
Excess (deficiency) of revenues over (under) expenditures	50,000	50,000	74,832	24,832
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	$ -	$ -	24,832	$ 24,832
Fund balances - beginning			297,070	
Fund balances - ending			$ 321,902	

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, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 46,000	$ 46,000	$ 24,755	$ (21,245)
Investment income	-	-	1,312	1,312
Total revenues	46,000	46,000	26,067	(19,933)
EXPENDITURES				
Current:				
Judicial	46,000	46,000	17,932	28,068
Total expenditures	46,000	46,000	17,932	28,068
Excess (deficiency) of revenues over (under) expenditures	-	-	8,135	8,135
Net change in fund balances	$ -	$ -	8,135	$ 8,135
Fund balances - beginning			169,346	
Fund balances - ending			$ 177,481	

Columbia County, Georgia
JAIL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 150,000	$ 150,000	$ 155,264	$ 5,264
Investment income	-	-	4,283	4,283
Total revenues	150,000	150,000	159,547	9,547
Excess (deficiency) of revenues over (under) expenditures	150,000	150,000	159,547	9,547
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	$ -	$ -	9,547	$ 9,547
Fund balances - beginning			534,338	
Fund balances - ending			$ 543,885	

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, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 10,000	$ 10,000	$ 16,382	$ 6,382
Investment income	-	-	1,998	1,998
Other income	-	563,412	-	(563,412)
Total revenues	10,000	573,412	18,380	(555,032)
EXPENDITURES				
Current:				
Public safety	10,000	573,412	573,411	1
Total expenditures	10,000	573,412	573,411	1
Excess (deficiency) of revenues over (under) expenditures	-	-	(555,031)	(555,031)
Net change in fund balances	$ -	$ -	(555,031)	$ (555,031)
Fund balances - beginning			1,443,268	
Fund balances - ending			$ 888,237	

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, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 50,000	$ 50,000	$ 93,137	$ 43,137
Investment income	-	-	262	262
Total revenues	50,000	50,000	93,399	43,399
EXPENDITURES				
Current:				
Public safety	50,000	50,000	35,356	14,644
Total expenditures	50,000	50,000	35,356	14,644
Excess (deficiency) of revenues over (under) expenditures	-	-	58,043	58,043
Net change in fund balances	$ -	$ -	58,043	$ 58,043
Fund balances - beginning			119,712	
Fund balances - ending			$ 177,755	

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, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - other	$ 940,000	$ 940,000	$ 1,027,089	$ 87,089
Other income	50,000	143,971	869	(143,102)
Total revenues	990,000	1,083,971	1,027,958	(56,013)
EXPENDITURES				
Current:				
Culture and recreation	990,000	1,083,971	1,083,970	1
Total expenditures	990,000	1,083,971	1,083,970	1
Excess (deficiency) of revenues over (under) expenditures	-	-	(56,012)	(56,012)
Net change in fund balances	$ -	$ -	(56,012)	$ (56,012)
Fund balances - beginning			587,545	
Fund balances - ending			$ 531,533	

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, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenue	$ 276,224	$ 276,224	$ 161,776	$ (114,448)
Total revenues	276,224	276,224	161,776	(114,448)
EXPENDITURES				
Current:				
Judicial	261,224	244,448	130,000	114,448
Public safety	15,000	31,776	31,776	-
Total expenditures	276,224	276,224	161,776	114,448
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	75,705	75,705
Total other financing source (uses)	-	-	75,705	75,705
Net change in fund balances	$ -	$ -	75,705	$ 75,705
Fund balances - beginning			(75,705)	
Fund balances - ending			$ -	

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, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	$ -	$ -	$ 170	$ 170
Contributions and donations	20,000	20,000	37,007	17,007
Total revenues	20,000	20,000	37,177	17,177
EXPENDITURES				
Current:				
Public safety	20,000	20,000	15,440	4,560
Total expenditures	20,000	20,000	15,440	4,560
Excess (deficiency) of revenues over (under) expenditures	-	-	21,737	21,737
Net change in fund balances	$ -	$ -	21,737	$ 21,737
Fund balances - beginning			99,802	
Fund balances - ending			$ 121,539	

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, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - other	$ 6,700,000	$ 6,700,000	$ 7,100,245	$ 400,245
Other income	232,138	323,824	-	(323,824)
Total revenues	6,932,138	7,023,824	7,100,245	76,421
EXPENDITURES				
Current:				
Public safety	-	20,734	20,734	-
Public works	5,732,138	5,736,950	5,736,946	4
Culture and recreation	-	1,998	1,998	-
Total expenditures	5,732,138	5,759,682	5,759,678	4
Excess (deficiency) of revenues over (under) expenditures	1,200,000	1,264,142	1,340,567	76,425
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,200,000)	(1,264,142)	(1,264,141)	1
Total other financing source (uses)	(1,200,000)	(1,264,142)	(1,264,141)	1
Net change in fund balances	$ -	$ -	76,426	$ 76,426
Fund balances - beginning			1,210,066	
Fund balances - ending			$ 1,286,492	

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, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 114,120	$ 114,120	$ 128,489	$ 14,369
Contributions and donations	135,000	135,000	131,851	(3,149)
Other income	34,600	204,322	57,141	(147,181)
Total revenues	283,720	453,442	317,481	(135,961)
EXPENDITURES				
Current:				
Culture and recreation	283,720	453,442	448,549	4,893
Total expenditures	283,720	453,442	448,549	4,893
Excess (deficiency) of revenues over (under) expenditures	-	-	(131,068)	(131,068)
Net change in fund balances	$ -	$ -	(131,068)	$ (131,068)
Fund balances - beginning			254,846	
Fund balances - ending			$ 123,778	

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, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Contributions and donations	$ 5,000	$ 5,000	$ 1,300	$ (3,700)
Other income	-	6,500	-	(6,500)
Total revenues	5,000	11,500	1,300	(10,200)
EXPENDITURES				
Current:				
Culture and recreation	5,000	11,500	11,500	-
Total expenditures	5,000	11,500	11,500	-
Excess (deficiency) of revenues over (under) expenditures	-	-	(10,200)	(10,200)
Net change in fund balances	$ -	$ -	(10,200)	$ (10,200)
Fund balances - beginning			17,400	
Fund balances - ending			$ 7,200	

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, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 1,000	$ 1,000	$ 15,442	$ 14,442
Total revenues	1,000	1,000	15,442	14,442
EXPENDITURES				
Current:				
Judicial	1,000	1,000	8	992
Total expenditures	1,000	1,000	8	992
Excess (deficiency) of revenues over (under) expenditures	-	-	15,434	15,434
Net change in fund balances	$ -	$ -	15,434	$ 15,434
Fund balances - beginning			16,833	
Fund balances - ending			$ 32,267	

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, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 30,000	$ 50,000	$ 34,336	$ (15,664)
Investment income	-	-	797	797
Total revenues	30,000	50,000	35,133	(14,867)
EXPENDITURES				
Current:				
Judicial	30,000	50,000	49,164	836
Total expenditures	30,000	50,000	49,164	836
Excess (deficiency) of revenues over (under) expenditures	-	-	(14,031)	(14,031)
Net change in fund balances	$ -	$ -	(14,031)	$ (14,031)
Fund balances - beginning			300,564	
Fund balances - ending			$ 286,533	

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, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - sales	$ 2,200,000	$ 2,443,784	$ 2,742,436	$ 298,652
Investment income	20,000	20,000	70,046	50,046
Total revenues	2,220,000	2,463,784	2,812,482	348,698
EXPENDITURES				
Current:				
Public works	1,772,247	1,823,362	1,823,362	-
Total expenditures	1,772,247	1,823,362	1,823,362	-
Excess (deficiency) of revenues over (under) expenditures	447,753	640,422	989,120	348,698
OTHER FINANCING SOURCES (USES)				
Transfers out	(447,753)	(640,422)	(640,422)	-
Total other financing source (uses)	(447,753)	(640,422)	(640,422)	-
Net change in fund balances	$ -	$ -	348,698	$ 348,698
Fund balances - beginning			1,140,818	
Fund balances - ending			$ 1,489,516	

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, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	$ -	$ -	$ 64,640	$ 64,640
Total revenues	-	-	64,640	64,640
EXPENDITURES				
Debt service:				
Principal	2,315,000	2,315,000	2,315,000	-
Interest	639,750	639,750	639,750	-
Other	550	1,450	1,450	-
Total expenditures	2,955,300	2,956,200	2,956,200	-
Excess (deficiency) of revenues over (under) expenditures	(2,955,300)	(2,956,200)	(2,891,560)	64,640
OTHER FINANCING SOURCES (USES)				
Transfers in	2,955,300	2,956,200	2,954,000	(2,200)
Total other financing source (uses)	2,955,300	2,956,200	2,954,000	(2,200)
Net change in fund balances	$ -	$ -	62,440	$ 62,440
Fund balances - beginning			2,991,679	
Fund balances - ending			$ 3,054,119	

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, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - property	$ 1,246,677	$ 6,257,043	$ 6,689,235	$ 432,192
Investment income	-	-	31,185	31,185
Total revenues	1,246,677	6,257,043	6,720,420	463,377
EXPENDITURES				
Debt service:				
Principal	7,750,000	7,750,000	7,750,000	-
Interest	240,049	382,789	382,789	-
Total expenditures	7,990,049	8,132,789	8,132,789	-
Excess (deficiency) of revenues over (under) expenditures	(6,743,372)	(1,875,746)	(1,412,369)	463,377
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(4,867,626)	(4,867,625)	1
Transfers in	6,743,372	6,743,372	6,440,451	(302,921)
Total other financing source (uses)	6,743,372	1,875,746	1,572,826	(302,920)
Net change in fund balances	$ -	$ -	160,457	$ 160,457
Fund balances - beginning			295,352	
Fund balances - ending			$ 455,809	

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, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EXPENDITURES				
Debt service:				
Principal	$ 1,915,000	$ 1,915,000	$ 1,915,000	$ -
Interest	2,952,125	4,452,125	4,452,125	-
Other	-	500	500	-
Total expenditures	4,867,125	6,367,625	6,367,625	-
Excess (deficiency) of revenues over (under) expenditures	(4,867,125)	(6,367,625)	(6,367,625)	-
OTHER FINANCING SOURCES (USES)				
Transfers in	4,867,125	6,367,625	4,867,625	(1,500,000)
Total other financing source (uses)	4,867,125	6,367,625	4,867,625	(1,500,000)
Net change in fund balances	$ -	$ -	(1,500,000)	$ (1,500,000)
Fund balances - beginning			1,500,000	
Fund balances - ending			$ -	

NONMAJOR ENTERPRISE FUNDS

Columbia County, Georgia
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2019

	COMMUNICATIONS UTILITY	RENTAL FACILITIES FUND	Total Nonmajor Enterprise Funds
ASSETS			
Current assets:			
Cash and cash equivalents	$ 1,820,233	$ -	$ 1,820,233
Accounts receivable	41,269	7,343	48,612
Prepaid items	151	433	584
Total current assets	1,861,653	7,776	1,869,429
Noncurrent assets:			
Capital assets, net of acc dep	11,936,635	1,883,901	13,820,536
Total noncurrent assets	11,936,635	1,883,901	13,820,536
Total assets	13,798,288	1,891,677	15,689,965
DEFERRED OUTFLOWS OF RESOURCES			
OPEB changes in assumptions	564	845	1,409
Total deferred outflows of resources	564	845	1,409
Total assets and deferred outflows of resources	13,798,852	1,892,522	15,691,374
LIABILITIES			
Current liabilities:			
Accounts payable	49,139	19,976	69,115
Accrued payroll	5,866	7,802	13,668
Accrued compensated absences	8,084	21,804	29,888
Unearned revenue	-	239,832	239,832
Due to other funds	17,885	5,922	23,807
Total current liabilities	80,974	295,336	376,310
Noncurrent liabilities:			
Accrued compensated absences	8,084	21,804	29,888
Advances from other funds	3,000,000	-	3,000,000
Net OPEB liability	14,609	26,287	40,896
Total noncurrent liabilities	3,022,693	48,091	3,070,784
Total liabilities	3,103,667	343,427	3,447,094
DEFERRED INFLOWS OF RESOURCES			
OPEB expected vs actual experience	6,568	9,615	16,183
OPEB changes in assumptions	2,966	4,122	7,088
Total deferred inflows of resources	9,534	13,737	23,271
Total liabilities and deferred inflows of resources	3,113,201	357,164	3,470,365
NET POSITION			
Net investment in capital assets	11,936,635	1,883,901	13,820,536
Unrestricted	(1,250,984)	(348,543)	(1,599,527)
Total net position	$ 10,685,651	$ 1,535,358	$ 12,221,009

Columbia County, Georgia
Combining Statement of Revenues, Expenses, and Changes in Net Position
Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2019

	COMMUNICATIONS UTILITY	RENTAL FACILITIES FUND	Total Nonmajor Enterprise Funds
OPERATING REVENUES			
Charges for services	$ 1,901,969	$ 611,815	$ 2,513,784
Rental income	320,284	17,523	337,807
Other income	14,735	49,778	64,513
Total operating revenues	2,236,988	679,116	2,916,104
OPERATING EXPENSES			
Personal services	394,973	371,097	766,070
Purchased/contract services	389,722	96,675	486,397
Supplies and materials	121,866	260,594	382,460
Interfund charges	276,426	34,812	311,238
Depreciation/amortization	1,049,724	151,095	1,200,819
Other costs	-	313	313
Total operating expenses	2,232,711	914,586	3,147,297
Operating income (loss)	4,277	(235,470)	(231,193)
NONOPERATING REVENUES (EXPENSES)			
Interest earned	13,224	-	13,224
Total nonoperating revenues (expenses)	13,224	-	13,224
Change in net position	17,501	(235,470)	(217,969)
Total net position - beginning	10,668,150	1,770,828	12,438,978
Total net position - ending	$ 10,685,651	$ 1,535,358	$ 12,221,009

Columbia County, Georgia
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2019

	COMMUNICATIONS UTILITY	RENTAL FACILITIES FUND	Total Nonmajor Enterprise Funds
Operating activities			
Cash received from customers and others	$ 2,205,943	$ 704,310	$ 2,910,253
Cash paid to suppliers and others	(778,628)	(349,527)	(1,128,155)
Cash paid to employees	(467,143)	(354,783)	(821,926)
Net cash provided by (used in) operating activities	960,172	-	960,172
Capital and related financing activities			
Acquisition and construction of capital assets	(472,156)	-	(472,156)
Net cash provided by (used in) capital and related financing activities	(472,156)	-	(472,156)
Investing activities			
Interest on investments	13,224	-	13,224
Net cash provided by (used) in investing activities	13,224	-	13,224
Net increase (decrease) in cash and cash equivalents	501,240	-	501,240
Cash and cash equivalents			
Beginning of year	1,318,993	-	1,318,993
End of year	$ 1,820,233	$ -	$ 1,820,233
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities			
Operating income (loss)	$ 4,277	$ (235,470)	$ (231,193)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation and amortization	1,049,724	151,095	1,200,819
Change in assets and liabilities			
Accounts receivable	(31,045)	231	(30,814)
Deferred charges / prepaid expense	(14)	35	21
Due from other funds	-	35,365	35,365
Accounts payable	23,506	282	23,788
Accrued liabilities	(71,328)	17,577	(53,751)
Customer deposits	-	(64,228)	(64,228)
Due to other funds	(14,948)	5,922	(9,026)
Unearned revenue	-	89,191	89,191
Total adjustments	955,895	235,470	1,191,365
Net cash provided by (used in) operating activities	$ 960,172	$ -	$ 960,172

NONMAJOR INTERNAL SERVICE FUNDS

Columbia County, Georgia
Combining Statement of Net Position
Nonmajor Internal Service Funds
June 30, 2019

	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	$ 1,071,456	$ -	$ -	$ -	$ -	$ 1,071,456
Accounts receivable	1,475	668	-	-	-	2,143
Due from other funds	-	306,455	338,572	12,379	-	657,406
Prepaid items	68	214	1,974	77	-	2,333
Total current assets	1,072,999	307,337	340,546	12,456	-	1,733,338
Noncurrent assets:						
Capital assets, net of acc dep	-	-	65,499	-	6,252,816	6,318,315
Total noncurrent assets	-	-	65,499	-	6,252,816	6,318,315
Total assets	1,072,999	307,337	406,045	12,456	6,252,816	8,051,653
LIABILITIES						
Current liabilities:						
Accounts payable	26,116	16,653	2,382	71	87,848	133,070
Claims payable	1,500,000	271,241	-	-	-	1,771,241
Accrued payroll	3,822	3,336	11,964	4,677	-	23,799
Accrued compensated absences	522	7,385	17,876	3,854	-	29,637
Due to other funds	4,738,030	1,337	355,947	-	2,987,818	8,083,132
Total current liabilities	6,268,490	299,952	388,169	8,602	3,075,666	10,040,879
Noncurrent liabilities:						
Accrued compensated absences	522	7,385	17,876	3,854	-	29,637
Total noncurrent liabilities	522	7,385	17,876	3,854	-	29,637
Total liabilities	6,269,012	307,337	406,045	12,456	3,075,666	10,070,516
NET POSITION						
Net investment in capital assets	-	-	65,499	-	6,252,816	6,318,315
Unrestricted	(5,196,013)	-	(65,499)	-	(3,075,666)	(8,337,178)
Total net position	$ (5,196,013)	$ -	$ -	$ -	$ 3,177,150	$ (2,018,863)

Columbia County, Georgia
Combining Statement of Revenues, Expenses, and Changes in Net Position
Nonmajor Internal Service Funds
For the Fiscal Year Ended June 30, 2019

	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	$ 10,813,009	$ -	$ -	$ -	$ -	$ 10,813,009
Intergovernmental revenue	-	860,043	701,846	219,109	2,147,538	3,928,536
Total operating revenues	10,813,009	860,043	701,846	219,109	2,147,538	14,741,545
OPERATING EXPENSES						
Personal services	175,939	155,460	543,757	214,341	-	1,089,497
Purchased/contract services	13,310,529	579,408	57,911	2,575	791,896	14,742,319
Supplies and materials	-	26,560	84,802	2,193	-	113,555
Depreciation/amortization	-	-	15,376	-	1,676,265	1,691,641
Total operating expenses	13,486,468	761,428	701,846	219,109	2,468,161	17,637,012
Operating income (loss)	(2,673,459)	98,615	-	-	(320,623)	(2,895,467)
NONOPERATING REVENUES (EXPENSES)						
Gain on sale of capital assets	-	-	-	-	68,944	68,944
Interest earned	4,384	-	-	-	-	4,384
Total nonoperating revenues (expenses)	4,384	-	-	-	68,944	73,328
Income (loss) before contributions and transfers	(2,669,075)	98,615	-	-	(251,679)	(2,822,139)
Transfers out	-	(98,615)	-	-	-	(98,615)
Transfers in	-	-	-	-	98,615	98,615
Change in net position	(2,669,075)	-	-	-	(153,064)	(2,822,139)
Total net position - beginning	(2,526,938)	-	-	-	3,330,214	803,276
Total net position - ending	$ (5,196,013)	$ -	$ -	$ -	$ 3,177,150	$ (2,018,863)

Columbia County, Georgia
Combining Statement of Cash Flows
Nonmajor Internal Service Funds
For the Fiscal Year Ended June 30, 2019

	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	$ 10,992,337	$ 859,375	$ 701,846	$ 219,109	$ 2,656,124	$ 15,428,791
Cash paid to suppliers and others	(10,856,439)	(605,022)	(154,852)	(7,582)	(778,815)	(12,402,710)
Cash paid to employees	(175,864)	(155,738)	(546,994)	(211,527)	-	(1,090,123)
Net cash provided by (used in) operating activities	(39,966)	98,615	-	-	1,877,309	1,935,958
Noncapital financing activities						
Transfer to other funds	-	(98,615)	-	-	-	(98,615)
Net cash provided by (used in) noncapital financing activities	-	(98,615)	-	-	-	(98,615)
Capital and related financing activities						
Transfer from other funds	-	-	-	-	98,615	98,615
Acquisition and construction of capital assets	-	-	-	-	(2,053,425)	(2,053,425)
Proceeds from sale of capital assets	-	-	-	-	77,501	77,501
Net cash provided by (used in) capital and related financing activities	-	-	-	-	(1,877,309)	(1,877,309)
Investing activities						
Interest on investments	4,384	-	-	-	-	4,384
Net cash provided by (used in) investing activities	4,384	-	-	-	-	4,384
Net increase (decrease) in cash and cash equivalents	(35,582)	-	-	-	-	(35,582)
Cash and cash equivalents						
Beginning of year	1,107,038	-	-	-	-	1,107,038
End of year	$ 1,071,456	$ -	$ -	$ -	$ -	$ 1,071,456
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities						
Operating income (loss)	$ (2,673,459)	$ 98,615	$ -	$ -	$ (320,623)	$ (2,895,467)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation and amortization	-	-	15,376	-	1,676,265	1,691,641
Change in assets and liabilities						
Accounts receivable	179,328	(668)	-	-	-	178,660
Deferred charges / prepaid expense	9	9	122	9	-	149
Due from other funds	-	385,731	(86,483)	(2,814)	-	296,434
Accounts payable	448,960	(386,131)	725	(9)	13,081	76,626
Accrued liabilities	75	(278)	(3,237)	2,814	-	(626)
Due to other funds	2,005,121	1,337	73,497	-	508,586	2,588,541
Total adjustments	2,633,493	-	-	-	2,197,932	4,831,425
Net cash provided by (used in) operating activities	$ (39,966)	$ 98,615	$ -	$ -	$ 1,877,309	$ 1,935,958

AGENCY FUNDS

COLUMBIA COUNTY, GEORGIA

Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

For the Fiscal Year Ended June 30, 2019

	July 1, 2018	Additions	Deductions	June 30, 2019
Clerk of Superior Court				
Assets				
Cash and cash equivalents	$ 3,461,532	$ 6,459,851	$ 8,083,609	$ 1,837,774
Total assets	$ 3,461,532	$ 6,459,851	$ 8,083,609	$ 1,837,774
Liabilities				
Due to others	$ 3,461,532	$ 6,459,851	$ 8,083,609	$ 1,837,774
Total liabilities	$ 3,461,532	$ 6,459,851	$ 8,083,609	$ 1,837,774
Probate Court				
Assets				
Cash and cash equivalents	$ 590,692	$ 3,175,267	$ 3,584,314	$ 181,645
Total assets	$ 590,692	$ 3,175,267	$ 3,584,314	$ 181,645
Liabilities				
Due to others	$ 590,692	$ 3,175,267	$ 3,584,314	$ 181,645
Total liabilities	$ 590,692	$ 3,175,267	$ 3,584,314	$ 181,645
Magistrate Court				
Assets				
Cash and cash equivalents	$ 34,575	$ 708,645	$ 711,463	$ 31,757
Total assets	$ 34,575	$ 708,645	$ 711,463	$ 31,757
Liabilities				
Due to others	$ 34,575	$ 708,645	$ 711,463	$ 31,757
Total liabilities	$ 34,575	$ 708,645	$ 711,463	$ 31,757
Sheriff's Office				
Assets				
Cash and cash equivalents	$ 2,078,447	$ 1,539,197	$ 1,952,855	$ 1,664,789
Total assets	$ 2,078,447	$ 1,539,197	$ 1,952,855	$ 1,664,789
Liabilities				
Due to others	$ 2,078,447	$ 1,539,197	$ 1,952,855	$ 1,664,789
Total liabilities	$ 2,078,447	$ 1,539,197	$ 1,952,855	$ 1,664,789
Tax Commissioner's Office				
Assets				
Cash and cash equivalents	$ 67,136	$ 178,276,679	$ 178,255,382	$ 88,433
Total assets	$ 67,136	$ 178,276,679	$ 178,255,382	$ 88,433
Liabilities				
Due to others	$ 67,136	$ 178,276,679	$ 178,255,382	$ 88,433
Total liabilities	$ 67,136	$ 178,276,679	$ 178,255,382	$ 88,433
Total Agency Funds				
Assets				
Cash and cash equivalents	$ 6,232,382	$ 190,159,639	$ 192,587,623	$ 3,804,398
Total assets	$ 6,232,382	$ 190,159,639	$ 192,587,623	$ 3,804,398
Liabilities				
Due to others	$ 6,232,382	$ 190,159,639	$ 192,587,623	$ 3,804,398
Total liabilities	$ 6,232,382	$ 190,159,639	$ 192,587,623	$ 3,804,398

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, 2019

Project	Original Project Budget*	Prior Years' Cost	Current Year Cost	Total Cost	Estimated Percentage of Completion
Recreation facilities	$ 12,990,000	$ 15,179,266	$ 11,999	$ 15,191,265	95%
County administrative buildings and facilities	5,200,000	6,478,761	51,168	6,529,929	95%
Roads, streets and bridges	26,000,000	30,262,529	52	30,262,581	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	$ 77,929,142	$ 63,219	$ 77,992,361	

* 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, 2019

Project	Original Project Budget*	Prior Years' Cost	Current Year Cost	Total Cost	Estimated Percentage of Completion
Level One Countywide projects	$ 48,666,645	$ 30,366,976	$ 220,555	$ 30,587,531	95%
Transportation projects	46,633,663	28,111,468	628,004	28,739,472	95%
Recreation facilities	14,017,674	9,596,339	236,873	9,833,212	90%
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	6,180,544	80,343	6,260,887	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	$ 101,526,562	$ 1,165,775	$ 102,692,337	
		Transfer to Capital Projects Fund	460,234		
			$ 1,626,009		

* 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, 2019

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	291,819	1,131,172	1,422,991	47%
Community Services	18,540,000	4,509,978	65,873	4,575,851	25%
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	71,461	127,925	13%
Stormwater Improvements	3,000,000	-	-	-	0%
City of Harlem	2,144,071	487,277	383,136	870,413	41%
City of Grovetown	7,146,904	1,621,756	1,275,156	2,896,912	41%
	$ 128,380,249	$ 8,292,135	2,926,798	$ 11,218,933	
		Transfer to Debt Service Funds	9,394,451		
			$ 12,321,249		

* 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,									
	2010	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Governmental activities										
Net investment in capital assets	$ 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	$ 265,461,677
Restricted	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	52,560,511
Unrestricted	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	25,386,286
Total governmental activities net position	$ 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	$ 343,408,474
Business-type activities										
Net investment in capital assets	$ 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	$ 273,214,360
Restricted	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	2,765,314
Unrestricted	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	61,372,493
Total business-type activities net position	$ 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	$ 337,352,167
Primary government										
Net investment in capital assets	$ 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	$ 538,676,037
Restricted	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	55,325,825
Unrestricted	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	86,758,779
Total primary government net position	$ 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	$ 680,760,641

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

	For the Fiscal Year Ended June 30,									
	2010	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Expenses										
Governmental activities:										
General government	$ 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	$ 19,567,469
Judicial system	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	8,281,359
Public safety	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	50,967,030
Public works	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	25,212,568
Health and welfare	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	1,815,315
Culture and recreation	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	8,375,812
Housing and development	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	5,760,467
Debt service - interest and fees	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	4,580,806
Total governmental activities expenses	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	124,560,826
Business-type activities:										
Water and sewer	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	32,387,698
Storm water	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	5,578,729
Solid waste management	561,377	450,062	609,153	638,008	683,077	561,225	464,271	1,097,376	1,117,994	1,124,943
Rental facilities	-	643,547	673,988	657,252	823,194	833,384	928,698	909,198	855,123	884,854
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	2,172,163
Total business-type activities expenses	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	42,148,387
Total primary government expenses	$ 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	$ 166,709,213
Program Revenues										
Governmental activities:										
Charges for services:										
General government	$ 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	$ 2,419,343
Judicial system	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	3,321,325
Public safety	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	3,264,293
Other activities	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	5,645,010
Operating grants and contributions	1,244,360	600,336	627,704	769,723	10,014,047	1,069,776	1,613,277	1,742,368	1,742,091	1,512,047
Capital grants and contributions	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	7,903,855
Total governmental activities program revenues	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	24,065,873
Business-type activities:										
Charges for services:										
Water and sewer	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	36,237,859
Storm water	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	5,605,951
Rental facilities	-	367,736	421,067	380,566	448,370	513,352	507,124	537,722	562,631	611,815
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	1,901,969
Operating grants and contributions	-	-	-	-	-	-	959	336	308,507	391,975
Capital grants and contributions	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	4,913,952
Total business-type activities program revenues	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	49,663,521
Total primary government program revenues	$ 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	$ 73,729,394

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

	For the Fiscal Year Ended June 30,									
	2010	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Net (expense)/revenue										
Governmental activities	$(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)	$(100,494,953)
Business-type activities	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	7,515,134
Total primary government net expense	$(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)	$ (92,979,819)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes, general	$ 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	$ 59,396,566
Sales taxes	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	52,809,519
Other taxes	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	10,880,452
Revenues from use of money and property	2,055,679	311,757	303,142	255,353	41,267	446,671	498,240	369,572	410,914	1,331,966
Gain on sale of capital assets	131,689	149,545	67,083	50,732	153,820	340,311	181,780	236,784	31,845	89,430
Miscellaneous	530,835	489,726	412,580	1,562,497	593,800	894,964	1,135,029	1,047,307	1,290,588	1,177,218
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)	(308,542)
Total governmental activities	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	125,376,609
Business-type activities:										
Revenues from use of money and property	885,002	704,428	618,207	571,204	(247,901)	719,811	688,273	244,078	161,005	1,683,912
Gain on sale of capital assets	151,848	48,510	-	8,457	-	33,545	24,260	34,243	512	7,759
Miscellaneous	532,828	9,178	184,085	369,098	395,361	386,159	504,759	890,690	765,567	568,223
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	308,542
Total business-type activities	(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	2,568,436
Total primary government	$ 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	$ 127,945,045
Change in Net Position										
Governmental activities	$ 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	$ 24,881,656
Business-type activities	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	10,083,570
Total primary government	$ 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	$ 34,965,226

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

	Fiscal Year Ended June 30,									
	2010	**2011 (2)**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
General fund (1)										
Reserved	$ 199,773	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unreserved	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	5,080,455
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	2,500,000
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	40,356,037
Total general fund	$ 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	$ 47,936,492
All other governmental funds										
Reserved	$ 14,498,686	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unreserved, reported in:										
Special revenue funds	7,172,245	-	-	-	-	-	-	-	-	-
Capital projects funds	89,549,772	-	-	-	-	-	-	-	-	-
Nonspendable (3)	-	9,850	8,724	13,866	17,970	19,935	36,850	35,730	1,679,692	41,069
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	104,183,346
Committed	-	536,195	934,243	1,575,815	2,207,211	1,616,606	1,724,867	2,571,910	3,098,291	2,026,965
Assigned (5)	-	-	-	-	-	993,924	2,488,159	3,485,273	3,247,067	11,508,861
Unassigned	-	(868,057)	(30,592)	-	(1,737,744)	(942,680)	(65,227)	(343,103)	(75,705)	-
Total all other governmental funds	$ 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	$ 117,760,241
Total all governmental funds	$ 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	$ 165,696,733

(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 FYs 2012 - 2015 and FYs 2018 - 2019 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,									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Taxes	$ 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	$ 123,072,260
Licenses and permits	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	2,171,782
Charges for services	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	10,396,729
Intergovernmental	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	6,733,511
Fines and forfeitures	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	2,079,645
Investment income	1,523,130	624,654	522,599	(38,986)	875,030	621,100	781,692	815,550	1,407,524	2,777,789
Contributions and donations	527,703	119,100	108,596	1,558,414	260,561	512,765	729,735	1,859,863	246,236	262,368
Other	489,726	412,580	1,562,496	593,800	752,591	894,964	1,135,029	1,047,307	1,290,587	1,177,218
Total revenues	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	148,671,302
Expenditures										
General government	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	15,631,115
Judicial system	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	7,338,036
Public safety	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	46,920,589
Public works	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	14,405,121
Health and welfare	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	1,487,789
Culture and recreation	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	6,831,248
Housing and development	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	6,065,083
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	1,658,292
Capital outlay	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	41,580,622
Debt service										
Principal	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	11,980,000
Interest	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	5,474,664
Other	1,000	3,854	2,000	2,000	2,200	2,200	350,805	1,010,932	2,050	1,950
Total expenditures	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	159,374,509
Excess of revenues over (under) expenditures	(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	(10,703,207)
Other financing sources (uses)										
Sale of property	24,862	29,755	44,257	23,853	130,889	44,982	44,898	100,326	4,953	20,486
Transfers out	(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)	(25,721,592)
Transfers in	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	25,413,050
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	(11,307,287)	-	-
Proceeds from refunding bonds	-	-	-	-	-	-	-	25,830,000	-	-
Proceeds from debt issuance	-	-	-	3,450,750	-	-	15,000,000	60,000,000	-	-
Proceeds from bond premium	-	-	-	-	-	-	2,419,867	10,798,974	-	-
Total other financing sources (uses)	(1,952,138)	29,755	23,518	8,874,188	303,568	(180,539)	17,162,877	85,257,563	(1,159,826)	(288,056)
Net change in fund balances	$ (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	$ (10,991,263)
Debt service as a percentage of noncapital expenditures	16.35%	15.85%	15.48%	15.68%	14.20%	15.09%	15.59%	25.48%	12.27%	14.93%

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
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%
2019	5,440,583,928	458,052,891	85,807,370	8,611,755	92,778,746	6,085,834,690	(549,160,657)	5,536,674,033	(511,348,739)	5,574,485,951	9.447	15,214,586,725	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
2010	36,551,930	33,056,546	90.44%	3,495,242	36,551,788	100.00%
2011	33,860,012	33,072,939	97.68%	786,923	33,859,862	100.00%
2012	32,282,684	29,746,242	92.14%	2,536,083	32,282,325	100.00%
2013	32,938,020	31,887,690	96.81%	1,049,362	32,937,052	100.00%
2014	34,461,576	33,144,316	96.18%	1,313,499	34,457,815	99.99%
2015	36,413,777	35,003,408	96.13%	1,406,699	36,410,107	99.99%
2016	38,317,728	37,099,467	96.82%	1,209,800	38,309,267	99.98%
2017	45,914,931	43,893,388	95.60%	1,982,548	45,875,936	99.92%
2018	48,093,585	47,084,573	97.90%	796,642	47,881,215	99.56%
2019	50,395,116	47,095,488	93.45%	-	47,095,488	93.45%

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 November 22, 2019.
(4) 2019 Property Tax due date was November 15, 2019.
(5) Total County Tax Levy is for real and personal property only and includes all adjustments made to original approved digest as of November 22, 2019.

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
2010	6.402	1.270	1.715	9.387	17.090	0.000	17.090	5.350	7.000	0.250
2011	6.402	0.654	2.081	9.137	17.590	0.000	17.590	5.350	7.000	0.250
2012	6.402	0.154	2.081	8.637	17.590	0.000	17.590	5.350	7.000	0.200
2013	6.402	0.154	2.081	8.637	18.590	0.000	18.590	7.350	7.000	0.150
2014	6.402	0.154	2.081	8.637	18.590	0.000	18.590	7.350	7.000	0.100
2015	6.402	0.154	2.081	8.637	18.300	0.000	18.300	8.350	7.000	0.050
2016	6.349	0.207	2.081	8.637	18.300	0.000	18.300	9.350	6.900	0.000
2017	6.189	1.207	2.241	9.637	18.300	0.000	18.300	9.350	6.900	0.000
2018	6.091	1.207	2.241	9.539	18.300	0.000	18.300	9.350	8.000	0.000
2019	5.999	0.890	2.558	9.447	18.300	0.000	18.300	9.350	7.876	0.000

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

	2019			2010		
TAXPAYER	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Georgia Power	$ 64,947,753	1	1.17%	$ 33,752,320	1	0.83%
John Deere Commercial Products	34,051,808	2	0.62%	33,750,705	2	0.83%
Wal-Mart Real Estate Business	20,743,760	3	0.37%	21,445,660	4	0.52%
Georgia Iron Works	20,642,592	4	0.37%	9,628,450	9	0.24%
LCS Brandon Wilde LLC	19,623,215	5	0.35%	-		
Spyglass-Augusta LLC	17,905,177	6	0.32%	-		
Pollard Lumber	17,016,329	7	0.31%	16,099,780	6	0.39%
Riverstone Apartments LLC	16,019,952	8	0.29%	-		
Reed Creek Apartments	12,204,607	9	0.22%	-		
Kroger	12,962,234	10	0.23%	-		
World Color (USA) Inc				31,324,366	3	0.77%
Club Car Inc				16,621,567	5	0.41%
Mullins Crossing Inc				13,172,256	7	0.32%
Bell South Telecommunications				10,337,275	8	0.25%
The Haven at Reed Creek LLC				8,239,111	10	0.20%
Total	$ 236,117,427		4.26%	$ 194,371,490		4.75%
Total taxable assessed value	$ 5,536,674,033			$ 4,088,975,147		

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
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%
2018	18,184	72,372	8,626	467,925	317,656	244,229	101,238	259,144	160,767	219,419	281,916	2,151,477	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
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%
2018	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

	2019				2010			
	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	$ 3,747,853	21.42%	not available	not available	$ 2,719,834	17.51%
Apparel	not available	not available	-	0.00%	not available	not available	-	0.00%
General Merchandise	not available	not available	2,918,708	16.68%	not available	not available	2,872,207	18.49%
Automotive	not available	not available	589,341	3.37%	not available	not available	2,237,500	14.41%
Home Furnishings	not available	not available	1,839,093	10.51%	not available	not available	1,576,530	10.15%
Building Materials	not available	not available	84,796	0.48%	not available	not available	37,411	0.24%
Miscellaneous Services	not available	not available	1,249,600	7.14%	not available	not available	860,802	5.54%
Manufacturers	not available	not available	794,632	4.54%	not available	not available	869,719	5.60%
Utilities	not available	not available	1,287,990	7.36%	not available	not available	1,299,955	8.37%
Wholesale	not available	not available	1,821,228	10.41%	not available	not available	1,496,279	9.63%
Other	not available	not available	3,165,076	18.09%	not available	not available	1,560,854	10.05%
Total			$ 17,498,317	100.00%			$ 15,531,091	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 2019 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			
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	2.60%	1,249
2018	102,653,497	2,741,229	69,923,215	-	175,317,941	not available	1,136
2019	89,831,065	2,098,362	66,100,202	-	158,029,629	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
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%	665	529,194,471	99,514,752	429,679,719	18.80%
2019	89,831,065	3,500,985	86,330,080	0.57%	N/A	557,448,595	86,330,080	471,118,515	15.49%

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 2019

Taxable assessed value - Bond Digest	$ 5,574,485,951
Legal debt limit - 10%	557,448,595
Debt applicable to debt limit	86,330,080
Legal debt margin	$ 471,118,515

Columbia County, Georgia
Direct and Overlapping Governmental Activities Debt
As of June 30, 2019

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable(b)	Estimated Share of Overlapping Debt
Columbia County Board of Education (a)	$53,232,943	100%	$ 53,232,943
Subtotal, overlapping debt			53,232,943
Columbia County direct debt			91,929,427
Total direct and overlapping debt			$ 145,162,370

(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
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
2019	37,739,594	19,647,351	18,092,243	3,750,000	1,863,347	3.22

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
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	7,277,156	48,009	27,748	4.20%
2018	154,291	not available	not available	28,321	2.70%

Sources: Georgia Department of Labor
US Census Bureau
School enrollment provided by Columbia County Board of Education as of November 15, 2019.

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

	2019			2010		
Industry	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
Retail Trade	6,190	1	19.83%	5,472	1	19.59%
Accommodation and Food Services	4,872	2	15.60%	3,498	3	12.52%
Health Care and Social Assistance	4,612	3	14.77%	2,465	5	8.82%
Manufacturing	3,085	4	9.88%	2,793	4	10.00%
Administrative and Support and Waste Manageme	2,652	5	8.49%	2,027	7	7.26%
Construction	2,452	6	7.85%	2,068	6	7.40%
Professional, Scientific, and Technical Servi	1,660	7	5.32%	1,036	8	3.71%
Public Administration	1,571	8	5.03%	5,031	2	18.01%
Other Services (except Public Administration)	1,300	9	4.16%	911	9	3.26%
Finance and Insurance	641	10	2.05%	771	10	2.76%
Wholesale Trade	552	11	1.77%	524	11	1.88%
Arts, Entertainment, and Recreation	437	12	1.40%	464	12	1.66%
Transportation and Warehousing	434	13	1.39%	199	15	0.71%
Real Estate and Rental and Leasing	401	14	1.28%	307	13	1.10%
Information	303	15	0.97%	283	14	1.01%
Agriculture, Forestry, Fishing and Hunting	61	16	0.20%	88	16	0.31%
Total	31,223		100.00%	27,937		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, 2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General government	126	139	133	128	156	148	140	145	142	146
Judicial system	62	63	66	66	68	69	68	70	70	72
Public safety	370	391	383	535	547	551	551	563	563	591
Public works	74	80	95	115	110	133	141	139	161	152
Health and welfare	18	14	14	14	22	15	16	16	16	12
Culture and recreation	52	37	40	44	57	86	95	101	101	117
Housing and development	39	40	42	40	47	51	56	57	57	57
Water and sewer	104	114	119	125	136	132	144	155	155	160
Storm water	13	14	14	15	22	31	36	37	40	48
Solid waste management	2	2	2	2	2	8	7	11	11	12
Rental facilities	0	6	6	6	6	8	7	7	7	7
Communications utility	2	2	2	3	3	4	4	5	5	7
Total	862	902	916	1093	1176	1236	1265	1306	1328	1381

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	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
General government										
Number of Registered Voters	82,637	83,318	86,968	90,932	90,900	92,182	96,682	94,457	102,307	109,938
Personal Property Accounts	12,193	13,137	13,443	10,500	12,014	12,477	12,941	14,917	16,909	12,738
Judicial system										
Number of Gun Permits	1,461	1,290	1,939	3,323	2,685	2,987	4,085	3,842	3,953	3,509
Number of Marriage Licenses	745	785	1,018	1,037	999	1,074	1,351	1,779	1,745	1,672
Public safety										
Animal Adoptions	337	389	912	946	852	989	1002	1192	1,324	1,329
Number of Prisoners Processed	4,174	3,546	3,732	3,825	4,010	3,587	3,568	3,789	4,040	4,444
Public works										
Potholes Repaired	456	456	430	451	547	519	747	479	580	655
Road Signs Replaced	206	206	574	235	187	202	234	278	316	443
Miles of Dirt Road Paved	6.13	7.27	3.42	1.33	2.06	0	0	0	0	0
Health and welfare										
Home Delivered Meals	32,335	31,947	35,715	35,670	37,050	37,459	32,508	31,264	31,547	29,948
Congregate Meals Served	8,435	7,410	6,275	9,840	8,645	8,190	6,450	9,633	10,474	9,060
Culture and recreation										
Library Book Circulation	605,381	564,598	540,156	530,435	563,940	551,924	554,074	565,697	571,553	642,259
Library Collection Size	174,890	166,620	170,070	171,450	200,254	209,252	181,700	190,066	186,991	194,346
Recreation Youth Sports Participation	6,580	6,700	4,486	4,246	3,895	4,295	4,958	6,329	5,288	5,065
Housing and development										
Number of Single Family Building Permits	981	1,107	1,098	1,051	1,040	1,252	1,043	1,064	867	705
Number of Burn Permits	10,239	11,573	11,831	12,082	13,812	12,173	12,919	10,600	11,399	10,627
Water										
Daily Water Treatment Production Capacity in gallons	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	53,900,000
Number of Accounts	37,988	38,360	39,346	40,441	41,490	42,945	43,174	44,221	45,741	49,664
Sewer										
Maximum Daily Capacity of Treatment Plant in gallons	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	12,400,000
Number of Accounts	30,735	31,106	32,021	33,007	33,988	35,320	35,506	36,469	37,879	38,651
Solid waste management										
Number of Ground Water Monitoring Wells	32	32	35	35	35	35	36	36	40	38

Source: Various County departments

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

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General government										
County office buildings	5	5	5	5	5	5	5	5	5	5
Public safety										
Patrol vehicles	178	172	170	185	194	207	215	223	239	262
Fire stations	16	17	16	17	17	17	16	16	16	16
Public works										
Miles of County maintained roads	715	713	715	725	729	729	729	729	729	806
Miles of road resurfacing	2.85	7.67	7.64	8.19	8.39	7.16	7.03	3.67	4.5	1.3
Health and welfare										
Transit operating vans	11	12	10	7	9	9	10	10	11	11
Culture and recreation										
Park acreage	1,413	1,443	1,443	1,413	1,413	1,413	1463	1463	1463	1463
Parks	12	13	13	12	12	12	12	12	12	12
Community centers	3	3	3	4	4	4	4	4	4	4
Water and sewer										
Donated subdivisions	50	20	21	28	18	29	34	26	21	18
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	43	21	17	18	15	25	32	20	16	9
Solid waste management										
Authorized vehicles and heavy equipment	5	5	5	5	7	7	9	6	5	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, 2019.

Top Ten Customers

User	Business	Total Revenues	% of Total Operating Revenues
City of Grovetown	Municipality	$1,211,967	3.34%
Columbia County Board of Education	Education	314,862	0.87%
Columbia County Board of Commissioners	Government	266,975	0.74%
City of Harlem	Municipality	248,887	0.69%
Brandon Wilde	Retirement Community	195,265	0.54%
Ansley	Apartment Complex	96,471	0.27%
Michelson Realty LLC	Apartment Complex	75,020	0.21%
Wedgewood Park	Apartment Complex	71,547	0.20%
Shenandoah Ridge	Apartment Complex	70,727	0.19%
Riverstone Apartments	Apartment Complex	70,002	0.19%
		$2,621,723	7.24%

(1) Based upon total fiscal year 2019 operating revenue of $36,322,411.
Source: Columbia County Water and Sewer Services Division.

Total Customers

Water and Sewerage Customers

Year	Water	Sewer
2015	42,945	35,320
2016	43,461	35,934
2017	44,814	36,863
2018	45,741	37,879
2019	46,646	38,669

Source: Columbia County Water and Sewer Services Division. The total number of accounts as of June 30, 2019, was 46,664, consisting of water only, sewer only, and water/sewer accounts.

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, 2019.

Water Demand

Plant		2015	2016	2017	2018	2019
Blanchard	Avg Flow MGD	12.96	14.81	14.48	12.56	13.46
	Max Flow MGD	17.70	21.00	27.67	23.70	31.54
Clark's Hill	Avg Flow MGD	2.49	1.80	1.91	2.31	2.40
	Max Flow MGD	2.95	2.73	3.13	3.44	3.29
Total	Avg Flow MGD	15.45	16.61	16.39	14.87	14.87
	Max Flow MGD	20.65	23.73	30.80	27.14	27.14

Wastewater Demand

Plant		2015	2016	2017	2018	2019
Reed Creek	Avg Flow MGD	3.31	3.52	3.17	3.10	3.36
	Max Flow MGD	3.78	4.23	3.52	3.60	3.87
Crawford Creek	Avg Flow MGD	0.82	0.94	0.97	1.00	0.98
	Max Flow MGD	0.91	1.00	1.02	1.13	1.06
Little River	Avg Flow MGD	3.88	4.16	3.96	4.07	4.45
	Max Flow MGD	4.48	4.82	4.30	4.58	4.89
Kiokee Creek	Avg Flow MGD	0.023	0.031	0.032	0.037	0.048
	Max Flow MGD	0.03	0.042	0.039	0.045	0.070
Total	Avg Flow MGD	8.03	8.65	8.13	8.21	8.84
	Max Flow MGD	9.20	10.09	8.88	9.36	9.88

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, 2019, included in the financial section of the Comprehensive Annual Financial Report. The information in the following table for the fiscal years ended June 30, 2015 through 2018 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

	2015	2016	2017	2018	2019
Operating revenue					
Charges for services	$ 29,855,624	$ 32,562,240	$ 34,064,270	$ 33,416,561	$ 34,353,556
Tap fees	2,282,100	2,122,048	1,954,534	1,903,627	1,884,303
Other	87,984	63,404	62,206	69,565	84,552
Total operating revenue	32,225,708	34,747,692	36,081,010	35,389,753	36,322,411
Operating expenses					
Operating expenses	17,073,709	18,462,444	18,238,734	19,405,909	19,647,351
Depreciation/amortization	8,720,294	9,316,982	10,350,894	11,001,155	11,358,738
Total operating expenses	25,794,003	27,779,426	28,589,628	30,407,064	31,006,089
Operating income	6,431,705	6,968,266	7,491,382	4,982,689	5,316,322
Non-operating revenues/(expenses)					
Interest income	638,460	625,829	224,056	134,551	1,417,183
Interest expense	(721,663)	(524,901)	(508,503)	(2,126,632)	(2,061,653)
Costs of bond issuance	-	-	(338,739)	-	-
Gain on sale of capital assets	33,545	24,260	34,243	512	7,759
Total non-operating revenues/(expenses)	(49,658)	125,188	(588,943)	(1,991,569)	(636,711)
Income before contributions/transfers	6,382,047	7,093,454	6,902,439	2,991,120	4,679,611
Contributions/transfers					
Capital contributions	12,481,006	6,729,010	5,948,768	3,254,184	3,416,168
Transfers	4,030	-	(9,130)	(108,078)	-
Total contributions/transfers	12,485,036	6,729,010	5,939,638	3,146,106	3,416,168
Net income/change in net position	$ 18,867,083	$ 13,822,464	$ 12,842,077	$ 6,137,226	$ 8,095,779

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				
	2015	2016	2017	2018	2019
Net income/change in net position	$ 18,867,083	$ 13,822,464	$ 12,842,077	$ 6,137,226	$ 8,095,779
Plus:					
Interest expense	721,663	524,901	508,503	2,126,632	2,061,653
Costs of bond issuance	-	-	338,739	-	-
Depreciation/amortization	8,720,294	9,316,982	10,350,894	11,001,155	11,358,738
	9,441,957	9,841,883	11,198,136	13,127,787	13,420,391
Less:					
Interest income on construction fund and investment account	65,759	-	-	-	-
Gain on sale of capital assets	33,545	24,260	34,243	512	7,759
Capital contributions	12,481,006	6,729,010	5,948,768	3,254,184	3,416,168
Transfers	4,030	-	(9,130)	(108,078)	-
	12,584,340	6,753,270	5,973,881	3,146,618	3,423,927
Net income available for debt service	15,724,700	16,911,077	18,066,332	16,118,395	18,092,243
Total annual debt service (1)	$ 6,389,082	$ 6,383,930	$ 6,253,878	$ 5,237,553	$ 5,613,347
Historical debt service coverage	2.46	2.65	2.89	3.08	3.22

(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
2015	$	19,322,080	1.53%
2016	$	19,934,533	3.17%
2017	$	20,393,616	2.30%
2018	$	21,694,539	6.38%
2019(1)	$	17,421,540	8.46%

(1) Nine 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
2015	36,413,777	35,003,408	96.13%	1,406,699	36,410,107	99.99%
2016	38,317,728	37,099,467	96.82%	1,209,800	38,309,267	99.98%
2017	45,914,931	43,893,388	95.60%	1,982,548	45,875,936	99.92%
2018	48,093,585	47,084,573	97.90%	796,642	47,881,215	99.56%
2019	50,395,116	47,095,488	93.45%	-	47,095,488	93.45%

(1) Includes all taxes levied by the Columbia County Board of Commissioners only.
(2) As of November 22, 2019.

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
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
2019	5,898,636,819	85,807,370	8,611,755	92,778,746	6,085,834,690	(549,160,657)	5,536,674,033	(511,348,739)	5,574,485,951	15,214,586,725

(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
2015	6.402	0.154	2.081	8.637	18.300	0.000	18.300	8.350	7.000	0.050
2016	6.349	0.207	2.081	8.637	18.300	0.000	18.300	9.350	6.900	0.000
2017	6.189	1.207	2.241	9.637	18.300	0.000	18.300	9.350	6.900	0.000
2018	6.091	1.207	2.241	9.539	18.300	0.000	18.300	9.350	8.000	0.000
2019	5.999	0.890	2.558	9.447	18.300	0.000	18.300	9.350	7.876	0.000

(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 2019. 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	$ 64,947,753	$ 389,622	1.17%
2.	John Deere Commercial Products	34,051,808	204,277	0.62%
3.	Wal-Mart Real Estate Business	20,743,760	124,442	0.37%
4.	Georgia Iron Works	20,642,592	123,835	0.37%
5.	LCS Brandon Wilde LLC	19,623,215	117,720	0.35%
6.	Spyglass-Augusta LLC	17,905,177	107,413	0.32%
7.	Pollard Lumber Company	17,016,329	102,081	0.31%
8.	Riverstone Apartments	16,019,952	96,104	0.29%
9.	Reed Creek Apartments	12,204,607	73,215	0.22%
10.	Kroger	12,962,234	77,760	0.23%
		$ 236,117,427	$ 1,416,469	4.26%
	Total taxable assessed value	$ 5,536,674,033		

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, 2019.

Category	Amount Issued	Amount Outstanding
General obligation bonds:		
Series 2015	$ 15,000,000	$ 10,480,000
Series 2016A	14,400,000	10,560,000
Series 2016B	11,430,000	-
Series 2017	60,000,000	58,085,000
Bond issuance premiums	-	10,706,065
Total	$ 100,830,000	$ 89,831,065

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 $557.4 million and the legal debt margin is $471.1 million.

Computation of Legal Debt Margin

Taxable (net) assessed value - Bond Digest - as of January 1, 2019	$ 5,574,485,951
Legal debt limit - 10%	557,448,595
Debt applicable to debt limit	89,831,065
Less: resources restricted to repaying principal	(3,500,985)
Legal debt margin	$ 471,118,515

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, 2019, included in the financial section of the Comprehensive Annual Financial Report. The information in the following table for the fiscal years ended June 30, 2015 through 2018 has been extracted from previous audited financial statements of the County.

	Fiscal Years Ended June 30				
Revenues:	2015	2016	2017	2018	2019
Taxes - Property	$35,017,557	$36,480,553	$ 38,541,655	$ 39,389,566	$ 40,863,210
Taxes - Sales	16,912,182	17,114,337	17,597,418	18,243,026	19,551,276
Taxes - Other	2,408,656	2,542,809	2,611,145	2,611,463	2,752,145
Licenses and Permits	397,116	403,325	396,663	434,336	448,720
Charges for Services	4,663,887	4,536,054	4,876,316	4,611,374	5,330,357
Intergovernmental Revenue	2,489,837	2,850,089	2,911,187	3,431,383	3,169,698
Fines and Forfeitures	1,804,873	1,693,446	1,638,900	1,676,562	1,629,281
Investment Income	373,097	406,973	257,226	261,938	1,129,119
Contributions and donations	1,416	1,819	6,089	3,663	2,396
Other Income	819,776	988,074	942,446	1,017,676	1,077,986
Total Revenues	64,888,397	67,017,479	69,779,045	71,680,987	75,954,188
Expenditures:					
Current:					
General Government	13,798,527	16,683,372	14,822,878	15,574,388	15,631,115
Judicial	6,163,603	6,304,307	6,579,993	6,814,175	7,104,590
Public Safety	26,350,330	26,322,316	27,424,584	28,183,462	29,057,860
Public Works	5,582,335	5,846,847	6,557,711	6,006,528	5,051,357
Health and Welfare	1,400,141	1,344,856	1,387,633	1,429,012	1,487,789
Culture and Recreation	4,045,409	4,346,403	4,737,454	4,921,211	5,139,950
Housing and Development	2,593,438	2,555,025	2,970,014	2,882,435	3,728,951
Total Expenditures	59,933,783	63,403,126	64,480,267	65,811,211	67,201,612
Excess (Deficiency) of Revenues Over Expenditures	4,954,614	3,614,353	5,298,778	5,869,776	8,752,576
Other Financing Sources (Uses)					
Sale of Property	44,982	44,898	98,659	4,953	19,684
Transfers Out	(2,279,727)	(1,801,888)	(4,095,880)	(919,136)	(8,894,719)
Transfers In	175,000	218,288	684,130	200,000	200,000
Total Other Finance Sources (Uses)	(2,059,745)	(1,538,702)	(3,313,091)	(714,183)	(8,675,035)
Net Change in Fund Balances	2,894,869	2,075,651	1,985,687	5,155,593	77,541
Fund Balance, Beginning	35,747,151	38,642,020	40,717,671	42,703,358	47,858,951
Fund Balance, Ending	$ 38,642,020	$ 40,717,671	$ 42,703,358	$ 47,858,951	$ 47,936,492

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 2019, and the fiscal year ending June 30, 2020, prepared in conformity with GAAP as applied to governmental units. The budgets for fiscal year 2019 and 2020 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.

	2019	2020
Sources:		
Taxes - property	$ 39,024,016	$ 40,124,383
Taxes - sales	17,054,000	18,000,000
Taxes - other	2,555,000	2,555,000
Licenses and permits	450,000	450,000
Charges for services	4,291,762	4,547,500
Intergovernmental revenue	3,158,677	3,343,297
Fines and forfeitures	1,571,500	1,528,500
Investment income	200,000	300,000
Contributions and donations	1,000	1,000
Other income	901,962	954,012
Transfers in	200,000	200,000
Total sources	$ 69,407,917	$ 72,003,692
Uses:		
General government	$ 19,610,925	$ 20,296,855
Judicial	6,862,702	7,417,555
Public safety	27,859,851	28,309,706
Public works	4,851,201	5,195,848
Health and welfare	1,441,581	1,117,177
Culture and recreation	5,006,958	5,742,956
Housing and development	3,464,675	3,613,571
Transfers out	310,024	310,024
Total uses	$ 69,407,917	$ 72,003,692

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*

To the 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, 2019, 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 18, 2019.

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.

Cherry Bekaert LLP

Augusta, Georgia
December 18, 2019

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

To the Columbia County Board of Commissioners
Columbia County, 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, 2019. 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, 2019.

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.

Cherry Bekaert LLP

Augusta, Georgia
December 18, 2019

COLUMBIA COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA #	Pass-Through Entity Identifying Number	
Highway Planning and Construction Cluster			
Highway Planning and Construction			
Pass-through program from:			
Georgia Department of Transportation	20.205	PI 0012865	$ 156,289
Georgia Department of Transportation	20.205	PI 0008352	525,853
Georgia Department of Transportation	20.205	PI 0013704	521,213
		Total CFDA #20.205	1,203,355
	Total Highway Planning and Construction Cluster		1,203,355
Formula Grants for Rural Areas			
Pass-through program from:			
Georgia Department of Transportation	20.509	GA-18-X033	292,241
		Total CFDA #20.509	292,241
Social Services Block Grant			
Pass-through program from:			
CSRA Regional Commission	93.667	2086-00-25 8202.0039	104,454
		Total CFDA #93.667	104,454
Emergency Management Performance Grants			
Pass-through program from:			
Georgia Emergency Management Agency	97.042	OEM14-038S01	37,216
		Total CFDA #97.042	37,216
Total Expenditures of Federal Awards			**$ 1,637,266**

See notes to schedule of expenditures of federal awards.

COLUMBIA COUNTY, GEORGIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2019

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, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform 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, 2019.

Note 5—Noncash awards

The County did not receive noncash federal awards during the year ended June 30, 2019.

COLUMBIA COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2019

Section I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ____ 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 programs tested as major programs of Columbia County, Georgia included:

CFDA #	Name of Federal Program
20.205	Highway Planning and Construction Cluster
20.509	Formula Grants for Rural Areas

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.

COMPLIANCE SECTION

Cherry Bekaert LLP
CPAs & Advisors

Report of Independent Accountant

To the Columbia County Board of Commissioners
Columbia County, Georgia

We have examined management's assertion included in the accompanying Certification 9-1-1 Expenditures regarding the Columbia County, Georgia's (the "County") compliance during the fiscal year ended June 30, 2019 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 this requirement. 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 this requirement 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 requirement.

In our opinion, management's assertion that the County complied with the aforementioned requirement during the fiscal year ended June 30, 2019 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 is not intended to be, and should not be, used by anyone other than the specified parties.

Cherry Bekaert LLP

Augusta, Georgia
December 18, 2019

Columbia County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2019

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		$ 7,690
	Southern Communications Services Inc		$ 222
			$
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)	$ 465,153
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$ 233,222
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)	$ 1,188,563
5b	Employee benefits	46-5-134(f)(1)(C)	$ 374,444
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 9,469
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)	$ 14,838
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, 2019

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)	$ 63,994
13c	Maintenance costs	46-5-134(f)(2(B)(ii)	$ 6,854
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, 2019

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		$ 3,554
	Contract services		$ -
	Transfer to Communications Utility for Broadband		$ -
			$
			$
			$
			$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 2,776,467

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 _____ Date 11/19/19

Print Name of Chief Elected Official **DOUGLAS R. DUNCAN JR.**

Title of Chief Elected Official **Chairman, Columbia County Board of Commissioners**

Signature of Chief Financial Officer Leanne C. Reece Date 11/19/19

Print Name of Chief Financial Officer **LEANNE C REECE**