COLUMBIA COUNTY
GEORGIA



ANNUAL COMPREHENSIVE FINANCIAL REPORT

COLUMBIA COUNTY, GEORGIA

FOR THE FISCAL YEAR ENDED

JUNE 30, 2022

Columbia County, Georgia

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year Ended June 30, 2022

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

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

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Year Ended June 30, 2022

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INTRODUCTORY SECTION

December 16, 2022

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

The Annual Comprehensive Financial Report (ACFR) of Columbia County, Georgia, (the County) for the year ended June 30, 2022, was prepared by the Columbia County Finance Department and is hereby submitted. This ACFR 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, 2022. The Report of Independent Auditor 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 163,000 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 (DACC), 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 DACC 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. Our leadership is further credited for the County's resiliency and recovery in light of the COVID-19 pandemic.

Since 2000, the County has grown 3.8% annually to an estimated 163,500 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 have led to the County's frequent recognition in nationwide surveys like NerdWallet, CNN Money, and Family Circle. Most recently, Martinez was recognized as the #21 *Best Place to Live in the United States* for 2021 by Money Magazine! This is quite remarkable given that Evans was recognized last year as the #1 Best Place to Live. Columbia County as a whole is thriving!

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. In March 2020, the 13-county region voted to renew the T-SPLOST, extending the sales tax another decade through 2033. This

renewal will enable additional infrastructure investments that will work to address the increased demand and further improve our quality of life.



Population Growth. 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 163,618 residents before the end of 2022. The County grew 29.8% in the last eleven years alone; recent estimates from the US Census indicate that Columbia County is the 2nd fastest growing county in the state with a population that exceeds 100,000 residents. Columbia County is projected to grow 1.22% annually through 2027, while Georgia is projected to only grow 1.05% annually. Many attribute this growth to a stable economy with a diverse mix of education, industrial, medical, military and government employers that offer competitive incomes and stability. 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 filling out, bringing exciting new tenants to the area. Phase II of Mullins Colony now has tenants like Apricot Boutique and Club Pilates. Comparable progress continues within the retail and restaurant sectors in areas like the Gateway Square, Riverwood Town Center, and The Plaza. New national brand restaurants, including Starbucks and Tropical Smoothie Cafe, and local specialty shops, including Fresco Cafe, Banh Mi Dang, Healthy Hub, Vampire Penguin, Vibe Smoothie Bar, and Whipped Creamery, have all opened spaces in Columbia County this last year. 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 $32 million dollar state-of-the-art Performing Arts Center officially opened in 2021 and has had a wonderful Broadway season. Construction began in early 2022 of the 300 unit luxury apartment complex with 10,000 SF of retail space in The Plaza, and is scheduled to be completed in 2023, along with additional retail and commercial space in the plaza that will soon house Miran and Goat Kick Coffee.

Construction continues to be a major theme for Columbia County as existing businesses expand and new businesses locate. The Development Authority of Columbia County's White Oak Business Park saw continued success this year with the official opening of the $200 million Amazon Fulfillment Center and the announcement of an Amazon Sortation Center. Roads for Phase II of the industrial park are being constructed, allowing an additional 150 acres to be accessible for future development. Serta Simmons Bedding expanded into a second 100,000 SF facility that will support additional production lines and warehousing efforts. GIW Industries is also actively constructing an additional 70,000 SF facility that will support many uses. The continuous growth has allowed Columbia County to see more than 3,000,000 SF of industrial space added since 2019. High volumes of project inquiries show promise for this next year.

Incredible growth was seen elsewhere in the County. First quarter local option sales tax amounts were up 17.1% over 2020 first quarter amounts. The Columbia County Board of Education also has many capital improvement projects underway; a 315,000 SF multi-purpose space is receiving a complete renovation. Once complete, facility maintenance, technology, and transportation departments will be housed there. Two middle schools are also receiving additions.

Major sporting tourism events were a cause for celebration this year. Events like the Augusta National Women's Amateur, the National Association of Intercollegiate Athletics Men's Soccer Championship, the National Junior College Athletic Association Division 1 and 2 Women's Soccer Championships, and the BMX Regional Championships all brought thousands of visitors and spectators to the community, all having their individual economic impacts to our hospitality industry.

Aggressive growth continues with both the US Army Cyber Command Headquarters and the Cyber Center of Excellence at Fort Gordon. The installation has grown 20% since 2012, reaching a total economic impact of $2.7 billion and exceeding 32,000 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 prompted the need for a new and better entrance to Fort Gordon. This new $33 million dollar Gate 6 opened in October 0f 2021. The continued growth promoted the need for a new I-20 interchange and connector into Fort Gordon. The GDOT planning department has already added a project to the TIP for the Louisville interchange consisting of $3.2 million in federal funds and 800k in state funds. Cyber Education continues to spark interest and innovation in education. The long-term impact of the cyber security industry in the community shows 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 Augusta University to move forward within the next calendar year. 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.

(Data Sources: US Census, Woods & Poole, ESRI)

MAJOR INITIATIVES

Columbia County CTAE Local Automotive Competition. Columbia County, in partnership with the Columbia County Board of Education and the Columbia County Chamber of Commerce, is hosting its 3rd annual local competition for high school students in Career, Technical and Agriculture Education (CTAE) Pathway Programs. The County decided to expand the first year's successful event, which included only the Automotive Pathway Program, to include all CTAE programs that are offered at two or more of the County's high schools. The competition will consist of individual events that will allow the students to showcase their own talents as well as team competitions. A job fair will be included so that local businesses can see the talent of the students and the students can get knowledge of types of jobs available for their particular skill/interest. Prizes will be offered for winners of the individual events/team competitions.

Columbia County Fire and Emergency Services (CCFES)

- Fire Rescue Training Division. CCFES Training Division have developed training competencies based on national standards for all personnel. The CCFES Training Division has coordinated with Augusta University to create an employee fitness and wellness program. The Fire Training Division is developing an Officer Development Program for aspiring officers and a Relief Driver and Relief Officer Program to allow employees to grow for future advancement. The EMS training division completed two EMT courses and an Advanced-EMT course certifying over twenty-five personnel. CCFES personnel, with the support of the Columbia County Board of Commissioners and County Administration, currently have nine personnel attending Paramedic school at Augusta University, with seven additional signed up for the next course.

- Dive Team. CCFES have continued certifying new dive personnel to Professional Association of Diving Instructors (PADI) certification levels. CCFES Dive Team also added 360-degree sonar capabilities to the dive boat for enhanced search capabilities.

- Swift Water Training. CCFES Swift Water Response Team has added an inflatable rescue boat for quick deployment on the river or canal. The team has also conducted training with engine company personnel to support operations during a swift water rescue.

- EMS Response. CCFES personnel, with the support of the Columbia County Emergency Management Agency (CCEMA) and County Administration, will purchase Zoll advanced cardiac monitors and Lucas CPR assist devices on all first responder vehicles. The monitors allow personnel to conduct 12-lead heart monitoring and transmit that data to receiving hospitals. The CPR assist devices provide continuous adequate CPR on patients on-scene and during transport. CCFES Paramedics have also begun carrying first-line cardiac medications to provide immediate care during life-threatening situations.

- Joint Operations Support. CCFES and Columbia County Sheriff's Office (CCSO) personnel, with the support of the CCEMA and County Administration, have deployed two 800mhz mobile repeater systems. These systems will allow teams to set up 800mhz communications outside the County system's range or during a disaster if the County's system becomes unavailable. Also, CCFES and CCSO personnel received an advanced drone system through a grant obtained by CCEMA. As a result, the CCFES and CCSO drone team has been jointly deployed on several search and rescue missions.

Columbia County Water Utility (CCWU).

- CCWU has received approval from the Georgia Department of Natural Resources to construct an Ultraviolet Advanced Oxidation Process (UV/AOP) system. Columbia County will be the first water utility in the State of Georgia to employ UV/AOP as a means of oxidizing organics in drinking water to improve the quality by treating algae and other organics to improve taste and eliminate odor. The construction will cost $12.7 million and is expected to be completed in September 2023.

- CCWU is working to eliminate a small antiquated wastewater treatment plant and provide gravity sewer to process sewer at a large regional plant. The gravity sewer will be approximately 8.8 miles in length and have capacity for 1.5 million gallons per day of sewer. The total project cost is anticipated to be $11.8 million and is expected to be completed fourth quarter 2024.

- Other projects include:
    - Kiokee Creek Water Pollution Control Plant Expansion. This project will increase the plant capacity to 0.75 MGD and improve our service to the White Oak Industrial Park. The total project cost is anticipated to be $10.7 million and is expected to be completed in 2024.
    - New Force Main. This project will provide additional capacity and flexibility to our White Oak Industrial Park and will include regional lift stations to eliminate and consolidate smaller lift stations from existing neighborhoods. The total project cost is anticipated to be $6 million and the completion date is planned for 2023.
    - Jones Creek Lift Station Expansion. This lift station is being upgraded and resized to provide relief to the Reed Creek Water Pollution Control Plant. The total project cost is anticipated to be $3 million and the completion date is planned for 2023.

Emergency Management Agency (EMA). The Columbia County EMA will conduct multiple outreach projects over the next year to include hosting emergency management related events for partner agencies throughout the CSRA and United States to include Augusta University, GEMA/HS and Shepeard Community Blood Center. EMA will also conduct multiple volunteer training programs throughout the year to include Storm Spotter Training with the National Weather Service, Stop the Bleed® training in a partnership with Gold Cross EMS, and other community safety classes in conjunction with Risk Management, the CCFES and the CCSO.

April 2023 Columbia County EMA will host the second Public Safety and Preparedness Fair. We project the participation of over 40 different County departments and outside partner agencies. The fair focuses on providing citizens with their own tools to be prepared should an emergency situation arise and the opportunity to showcase Columbia County's Public Safety and partner agencies.

Columbia County EMA consistently creates and submits multiple grant applications for different projects. The largest operation in the foreseeable future will be in conjunction with the CSRA Regional Commission and GEMA Hazard Mitigation Specialists working to submit a pre-application for grant funding for the Reed Creek improvement plan which could improve the storm water and sewer lines throughout the basin. This project could last approximately eight to ten years.

2022 Homeland Security Grant Program. Columbia County EMA submitted 2022 Homeland Security Grant Applications totaling $369,364 for the CCFES and the CCSO. If awarded, this grant will provide 100% federal funding to purchase Haz-Mat Equipment and drone enhancements for Fire Rescue and Tactical Gear and Bleeding Control Trauma Kits for the Sheriff's Office.

Climavision Weather Radar. Columbia County partnered with Climavision for the installation of a weather radar in Columbia County. Currently, a weather radar coverage gap remains in Columbia County and surrounding areas. The closest National Weather Service radars are in Columbia, South Carolina and Atlanta, Georgia. As such, Climavision works to fill these gaps in coverage by offering to place a radar on County property in exchange for the radar information. Climavision's radar will be housed on the Harlem 2 water tower located at 701 Sawdust Road, Harlem, GA 30814. The lease between Climavision and Columbia County Board of Commissioners is for 20 years.

Columbia County Community Broadband Utility (C^3BU).

- C^3BU will replace fiber optic cable in the utility right of way for several road projects, including Lewiston Road, Horizon South Parkway, Hereford Farm Road, Fury's Ferry Road, Hardy McManus Road, and the Gateway Boulevard extension. In addition to road projects, C^3BU is currently working as a partner with other County departments on various projects of which fiber is a key component, including the Board of Education expansion (schools and stadiums), multiple parks, several lift stations for the Water Utility, and the Sheriff's Office Administration Building.

- C^3BU has recently implemented a significant increase to the capabilities of the broadband network with the installation of new network switches, permitting C^3BU to increase to speeds up to 100Gbps from the previous limit of 10Gbps. The internal increase of speed will allow Columbia County to retrieve, store, and backup data much faster than is permissible now, and will lay the groundwork for future growth to meet the demands of commercial and residential customers.
- C^3BU has taken steps in the past year to enhance its Disaster Recovery (DR) capability, and has also performed extensive maintenance activities to ensure our network performance is solid and that we are as protected as possible from natural and man-made disasters. DR servers are operational at the DR site, and the process is in motion to enable internet access through the DR site in order to provide redundant connections to the internet. C^3BU is also in the process of upgrading the core routers and switches, which will enable the important DR functions of resiliency and redundancy to C^3BU's network.
- C^3BU continues to work with business partners to expand the network in order to reach unserved, mostly rural, 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 is working with other County departments in order to move forward with the construction of a new broadband tower site, a SPLOST–funded project that will enhance C^3BU's ability to provide service to rural areas of the County.

Cybersecurity Strategy. The Technology Services Division is managing an ongoing, evolving, and flexible strategy for the County's cybersecurity, with the primary goal of ensuring that information stored on 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 is described in the County's 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.
- Test and assess the Security Incident Response Policy, which establishes means to identify, protect, detect, respond, and recover from cybersecurity incidents.
- Continue our robust and successful phishing campaigns and classes which have increased employee awareness about the challenges of security at an individual level.

Information Technology.

- The Information Technology Department (IT) is the lead agency in coordinating the County's capability for deploying digital cameras for traffic management and security. IT is involved in multiple projects that will enhance public safety through the use of equipment and services that serve as efficiency measures and force multipliers for multiple departments, including Traffic Engineering and the Sheriff's Office. The use of cameras and behind-the-scenes technology enables more effective management of traffic flows and more intelligent searches for visual information.
- The IT Department is also at the forefront of audio-visual improvements in the Justice Center. The County is in the process of upgrading A/V systems in the courtrooms, which will provide the Columbia Judicial Circuit with the capability to use modern A/V tools, cameras, and audio technology. The new tools will replace an older system that is a blend of different eras and types of technology, some of which dates back to the construction of the Justice Center in the early 2000's.
- IT is working with several end-user departments across multiple divisions in order to develop a Request-for-Proposals (RFP) for improved Permitting, Planning, and Licensing software. IT has worked with the departments to assemble specific requirements from each one, with the intention

of selecting the most robust software solution that will meet their needs and also provide a customer/public interface that is first-class and worthy of the County's businesses and citizens. The RFP is expected to be released in the 4th quarter of 2022.

- IT is working diligently on a Disaster Recovery (DR) capability to ensure that the County can recover from a man-made or natural event that damages or destroys the primary data center. This SPLOST-funded project will result in the acquisition/construction of a site that will serve as a backup data center. Given the increased importance of technology to the County's day-to-day operations, it is essential to develop and maintain this capability.
- IT is working closely with the Water Utility to implement a new customer information system (CIS) that will replace an aging AS/400 application with a modern solution that will enable more efficient internal processes, better reporting, and customer interface tools.
- IT is working to upgrade and enhance its own infrastructure with two significant projects:
    - Upgrade the County's Wireless ASA (Adaptive Security Appliance) infrastructure. The County continues to expand the public wireless network, and upgrading the firewall will increase wireless performance and allow for enhanced security features.
    - Upgrade the County's Cisco Identify Services Engine Infrastructure, which performs various functions related to network administration. Improved performance will be noticed when new appliances are installed and operational. These enhanced security features can provide increased security of both the internal and public networks.

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

- Cityworks is the County's asset management and work order system. GIS has recently completed a major upgrade to system hardware and is actively working on expanding the usage and availability of the Cityworks product to support several departments, including Recreation, Maintenance, Broadband Utility, and Water Utility. Cityworks includes, but is not limited to, functions like asset management, inspections, service requests, and work orders, supporting multiple critical functions across the County government.
- Geospatial Services: These services are designed to bring a rich visual aspect to data presentations, and are key factors in planning, trending, and historic analysis. GIS has expanded the visual presentation beyond paper maps to include dynamic and intuitive tools for data representation. Some of these tools include 3D modeling, GIS Web Data Services, Business Software integrations, and public/citizen engagement programs.
- GIS is planning a major initiative in 2022-2023 around digital orthophotography. The aerial flight for 2023 will not only result in oblique digital orthophotography (pictures taken at a 45-degree angle that have coordinates that can be tied to the Earth 's surface), but it will also include new planimetric layers. Planimetrics are features that can be seen from the air, so the County will be receiving new geodatabase layers for roads, edge of pavement, buildings, and bodies of water, among several others. The result will be a much more recent, accurate, and complete set of data that decision-makers and staff members will have at their disposal when addressing matters of importance to the County and its citizens.
- GIS is responsible for the management of the County's Unmanned Aerial Systems (UAS) Program, which focuses on all County business uses of UAS, also known as "drones". GIS is one of the largest departmental users of UAS products in daily operations. The department provides Columbia County with aerial photography services, site and easement documentation, damage assessment, and search & rescue support. GIS is also taking a leadership role in UAS use among governments and is actively reaching out to educational institutions to expand the knowledge of this interesting and very useful technology.

Parks, Recreation, and Events. The County continues to experience record setting numbers of participants registered for youth sports each season. An increase in total participants means constant creative field use to maximize the County Park System. Athletics had 1,500 games for the Fall 2022 season, an increase of around 35% from the Fall 2021 season. Athletics had a year for record books when it comes to program enrollment and participation. We topped our record 2021 season enrollment and participation numbers by several hundred participants, serving over 7,700 total registrants across all sports.

Athletics also completed the process to retain our "Better Sports for Kids Quality Program Provider" certification for another 2 year cycle. This has opened our eligibility to become a member of the distinct group of institutions who are signified as "Excellence in Youth Sports." We have received the appropriate information to begin the certification process to receive this award and should be a recipient in the 2023 cycle.

Parks, Recreation and Events began the process of developing a new 5-10 year Comprehensive Master Plan, with a completion date scheduled for early 2023. This plan will identify future projects and strategies for the department moving forward, serving as a guide to assist prioritization and decision-making for parks projects and program offerings.

The Parks, Recreation, and Events Department is in pursuit of national accreditation through the National Recreation and Parks Association's Commission for Accreditation of Park and Recreation Agencies. Currently, there are only 192 accredited agencies across the country and only 11 agencies in the state of Georgia with that distinction.

The Move Columbia County program was developed to provide fitness options to the community utilizing the parks. Community members are encouraged to visit parks with Move Columbia County scanners and earn points by scanning in at these parks. This program has grown into a community-wide partnership with local gyms to offer fitness classes in the parks and weekend workouts on Saturdays during the Evans Market seasons (Spring and Fall). In addition to our partnerships with gyms, we host a weekly Wellness Wednesday program for home school kids to provide a fun engaging activity and a healthy snack, monthly move challenges that encourage the community to get out and be active in our parks, and quarterly move events where we offer multiple fitness opportunities and a chance for our Move partners to distribute information throughout the community. In 2023 we plan to add Move scanners at 6 additional locations throughout the County allowing for a wider range of community participation. We continue to encourage the community to join the Columbia County MOVEment!!!

Animal Services. The animal shelter is making major improvements to the outside play areas for the animals housed at the facility. This is being done to provide for extended outdoor exercise and interaction with both staff and volunteers. The four play yards are being renovated utilizing a best practice approach to allow more volunteers to visit and interact along with staff to socialize, leash train etc. This major renovation to our outside play areas will also generate a more positive experience for the public who visit the shelter and will see our commitment to providing quality care and service in all aspects of Animal Services.

Columbia County Performing Arts Center. After selling just under $940,000 in gross tickets over 23 ticketed events in its first year, the PAC is already on its way to surpassing those totals with strong early season Broadway sales and several ticketed events on the books for fiscal year 2023. Broadway season tickets have increased by 5% over last season, and the first show of the season (Annie) is nearly sold out. The PAC continues to build relationships within the music industry with agents and promoters to add additional content for the Columbia County and CSRA Communities to enjoy. In addition to the touring acts, the PAC has also filled its calendar with local community events such as ballets and dance recitals. The venue also demonstrated its flexibility in April when Rock Fore Dough was moved from Evans Town

Center Park to inside the PAC in 24 hours due to weather, and again in May for high school graduations. We launched a volunteer program in July with a total of 32 volunteers helping over four events as greeters, ushers, box office support, and elevator attendants, thus adding to the guest experience. Future projects and goals include establishing a brick engraving program where bricks can be purchased with a customized message to be placed near the entrance of the PAC and a Founders Wall that will recognize individuals who donate to the PAC.

Stormwater Utility Fund. The Stormwater Utility Fund was created in 2000 after authorization by the state constitution for local governments to provide stormwater management services and facilities to protect and preserve the public health, safety and welfare of its natural resources. The EPA's Federal Clean Water Act placed emphasis on local governments in developing, implementing, conducting and making available to its citizens the discharge of stormwater runoff through the protection of water quality and reduction of adverse stormwater effects. The Stormwater Utility rate was developed by Columbia County to be fair and reasonable. The monthly service charge is billed to citizens owning property in the stormwater fee urbanized boundary. The rate is based on the amount of impervious surface on each property with the funds used for maintenance of and improvements to the stormwater system.

Recent major initiatives completed include:

- Watervale Road Major Culvert Replacement. The removal and replacement of an 84 inch triple line culvert was funded through the Storm Water Fee in the amount of $550,000.
- Windmilll Parkway UV Lining. Over 1,750 feet of aged storm drain piping was improved using the Cured-in-Place Pipe (CIPP) technology where the original pipe is cured with liner using ultraviolent light. The project was funded through the SPLOST program in the amount of $409,000.
- Point Comfort Road Culvert Rehabilitation. A 60 inch double line culvert was damaged by a recent flood and repaired using a slip lining method by inserting a new pipe inside the existing carrier pipe. The project was funded by the Storm Water Fee in the amount $25,000.

The Stormwater Utility Fund is a vital source of opportunity for our County and its citizens to use for the protection and preservation of our natural resources through the effective management and operation of our improved stormwater infrastructure.

Transportation Improvement Act of 2010 (TIA). TIA was created by the Georgia General Assembly in 2010 to allow regions in the state the opportunity to vote in favor of a 1% sales tax to be used as a funding source towards transportation improvements, also known as a "Transportation Special Purpose Local Option Sales Tax" or "TSPLOST." The TIA program spans 10 year periods 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. Voters within the Central Savannah River Area (CSRA) Region approved the TIA on July 31, 2012. 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 its ten year existence, Columbia County has collected over $25 million in discretionary funds which have been used to fund various traffic signal, sidewalk, intersection, resurfacing, and general roadway improvement projects.

TIA projects included in the constrained project list that will be ongoing in 2023 include:

- SR 388 Lewiston Road Widening. The more than $40 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 traffic flow operations. The project is under construction and anticipated to be complete in 2024.
- 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 Hardy McManus Road, and from Hardy McManus Road to the South Carolina state line with select turn lane widenings and resurfacing. The project will also include a multi-use trail and installation of a roundabout at its intersection with Hardy McManus Road. Construction began the summer of 2021 and is anticipated to be complete in 2025.
- SR 388 Horizon South Parkway Widening. This project will be a continuation of the Lewiston Road alignment, and will widen Horizon South Parkway to four lanes with a median between I-20 and Wrightsboro Road in Grovetown. The project will include pedestrian facilities and intersection upgrades. Construction on the more than $26 million project is expected to begin in early 2023.
- Hardy McManus Road Widening. The $30 million project will widen Hardy McManus Road to include a two-way left turn lane, planted medians, and roundabouts at Dolphin Way, Aylesbury Drive, and Halali Farm Road. Included in the project is the Euchee Creek Greenway that will ultimately connect Riverside Park to the Grovetown trail at Euchee Creek. The right-of-way acquisition phase is underway with construction anticipated to begin in late 2023.

The 2023-2032 TSPLOST list was finalized by the TIA Roundtable and the Georgia Department of Transportation in early 2020 and approved by voters.

TIA projects included in the 2023-2032 constrained project list that will start in 2023 include:

- Resurfacing: White Oak Road, County Line Road and Sawdust Road
- Resurfacing: Wrightsboro Road, CDP Industrial Boulevard, Park West Drive, Old Wheeler Road, South Old Belair Road and Oakley Pirkle.

The next ten years of TSPLOST collections will continue to provide funding for many more needed transportation projects and offer a significant benefit to the citizens of Columbia County.

LONG-TERM FINANCIAL PLANNING

The annual budget for Columbia County, GA, for FY 2023 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 $296,349,586, reflecting a net increase from the fiscal year 2022 adopted budget of $16,681,637, or 6%. This net increase is primarily due to the projected increase in property tax and sales tax revenues and the construction/completion of many capital projects during FY 2023.

Total General Fund expenditures, excluding the use of reserves, increased by 6.00% from the FY 2021/2022 adopted budget, including a contingency of $2,281,070, or 2.64% of proposed expenditures. New personnel requests within the General Fund include 8 new positions and 1 eliminated position totaling $512,763, reclassifications totaling $354,062, and allowance adjustments totaling $6,390, for a grand total of $873,215. New capital requests decreased from $2,435,003 in FY 2021/2022 to $2,298,384 in FY 2022/2023, a decrease of 5.61%.

To account for funds received from the Coronavirus State and Local Fiscal Recovery Fund in accordance with the American Rescue Plan Act, the County established the American Rescue Plan Fund. The County is currently compiling a list of eligible projects to be funded with the approximate $30.4 million awarded to the County.

The County has compiled the project list for the 2023/2028 Capital Improvement Plan to be funded with special purpose local option sales tax funds. The current SPLOST will be presented for renewal to voters in November 2022.

In March 2022, the County partially refunded its 2017 general obligation bonds. This refunding reduced the coupon rate of the refunded bonds from 5.0% to 2.55%, reducing its total debt service payments over the next 15 years by $2.86 million and generating net present value savings of $2.5 million.

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 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.

Total fund balance, including nonspendable, as of June 30, 2022, equaled 256 days of operations. Net spendable fund balance equaled 230 days of operations. 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

In keeping with County policy, transfers from the General Fund totaling $13.1 million were made to other funds during FY 2022. Of this amount, $11.5 million was transferred to the Title Advalorem Tax Fund. In accordance with Georgia House Bill 386, which became effective on January 1, 2013, the County implemented 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. The County plans to transfer more funds to the TAVT fund during FY 2023.

The County continues to experience moderate growth each year in the tax digest. Because of this growth, the County has been able to roll back the millage rate for 5 of the past 6 years, in accordance with the above policy. For calendar year 2022, the tax digest for maintenance and operations grew by 15.57% and the millage rate for maintenance and operations was reduced by 0.536 mills.

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. A referendum to renew the SPLOST will be held in November 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 ACFR for the fiscal year ended June 30, 2021. This was the twenty-fourth 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 ACFR. 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 ACFR 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, 2022

ELECTED OFFICIALS

BOARD OF COMMISSIONERS

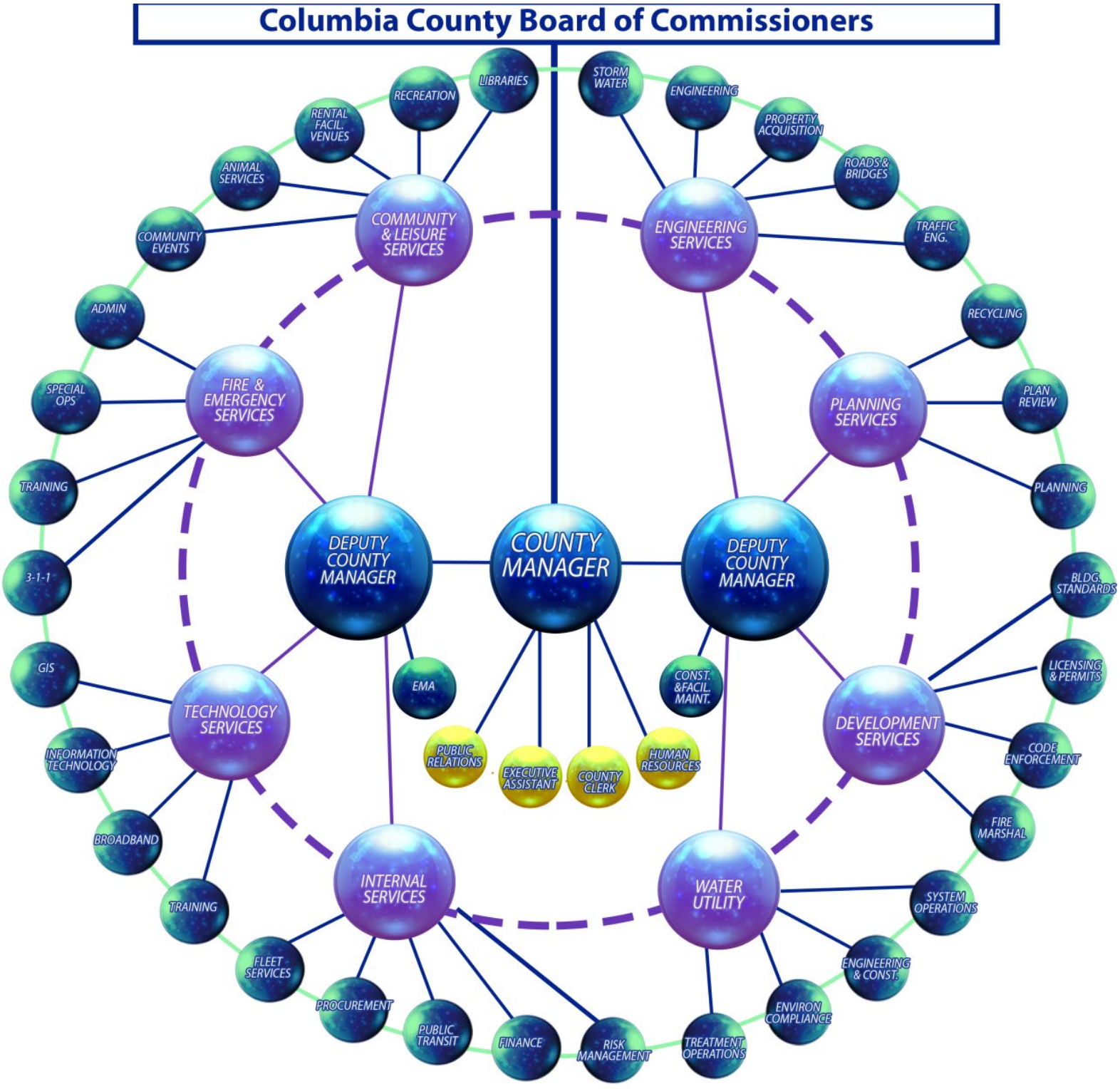
Chairman	Douglas R. Duncan
District 1	Connie M. Melear
District 2	Donald Skinner, Sr.
District 3	Gary L. Richardson
District 4	Dewey G. Galeas

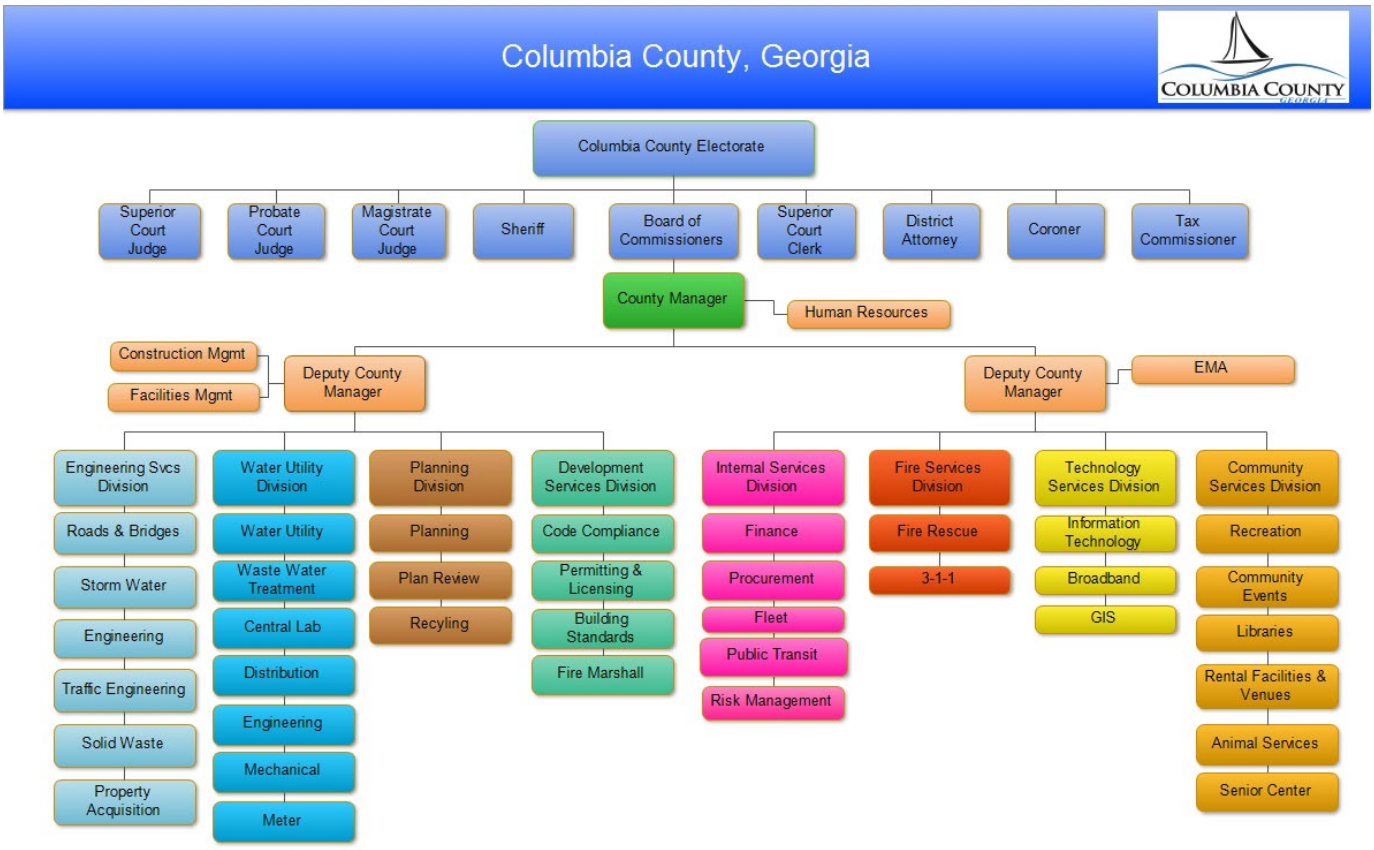
CONSTITUTIONAL OFFICERS

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	Kyle Titus
Director of Internal Services	Leanne Reece
Director of Water Utility Services	Stacy Gordon
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
DEVELOPMENT SERVICES
INTERNAL SERVICES
WATER UTILITY
LIBRARIES
RECREATION
RENTAL FACIL. VENUES
ANIMAL SERVICES
COMMUNITY EVENTS
ADMIN
SPECIAL OPS
TRAINING
3-1-1
GIS
INFORMATION TECHNOLOGY
BROADBAND
TRAINING
FLEET SERVICES
PROCUREMENT
PUBLIC TRANSIT
FINANCE
RISK MANAGEMENT
TREATMENT OPERATIONS
ENVIRON COMPLIANCE
ENGINEERING & CONST.
SYSTEM OPERATIONS
FIRE MARSHAL
CODE ENFORCEMENT
LICENSING & PERMITS
BLDG. STANDARDS
PLANNING
PLAN REVIEW
RECYCLING
TRAFFIC ENG.
ROADS & BRIDGES
PROPERTY ACQUISITION
ENGINEERING
STORM WATER
EMA
CONST. &FACIL. MAINT.
PUBLIC RELATIONS
EXECUTIVE ASSISTANT
COUNTY CLERK
HUMAN RESOURCES


Columbia County, Georgia
COLUMBIA COUNTY
Columbia County Electorate
Superior Court Judge
Probate Court Judge
Magistrate Court Judge
Sheriff
Board of Commissioners
Superior Court Clerk
District Attorney
Coroner
Tax Commissioner
County Manager
Human Resources
Construction Mgmt
Facilities Mgmt
Deputy County Manager
Deputy County Manager
EMA
Engineering Svcs Division
Roads & Bridges
Storm Water
Engineering
Traffic Engineering
Solid Waste
Property Acquisition
Water Utility Division
Water Utility
Waste Water Treatment
Central Lab
Distribution
Engineering
Mechanical
Meter
Planning Division
Planning
Plan Review
Recyling
Development Services Division
Code Compliance
Permitting & Licensing
Building Standards
Fire Marshall
Internal Services Division
Finance
Procurement
Fleet
Public Transit
Risk Management
Fire Services Division
Fire Rescue
3-1-1
Technology Services Division
Information Technology
Broadband
GIS
Community Services Division
Recreation
Community Events
Libraries
Rental Facilities & Venues
Animal Services
Senior Center

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Columbia County
Georgia

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

Cherry Bekaert LLP
Your Guide Forward

Independent Auditor's Report

To the Columbia County Board of Commissioners
Columbia County, Georgia

Report on the Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, the Fire Services Fund, and the American Rescue Plan Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and the other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements, schedule of expenditures of special purpose local option sales tax, and schedule of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the schedule of expenditures of federal awards, and the schedule of expenditures of the special purpose local option sales tax are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the certification of 911 Expenditures, the introductory, and the statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2022, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Cherry Bekaert LLP

Augusta, Georgia
December 16, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion & Analysis

The Management's Discussion and Analysis of the Annual Comprehensive Financial Report (ACFR) 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, 2022. 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, 2022, are as follows:

- The Government's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $856.6 million (net position). Of this amount, $73.9 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 $56.6 million, primarily due to an increase in property tax and sales tax revenues and the continued diligence of County departments in controlling their expenditures.

- Combined revenue totaled $248.4 million of which governmental activities totaled $192.3 million and business-type activities totaled $56.1 million.

- Overall expenses totaled $191.8 million of which governmental activities totaled $142.1 million and business-type activities totaled $49.7 million.

- The Government's governmental funds reported combined ending fund balances of $202.8 million, an increase of approximately $23.6 million from the prior year, primarily due to the timing of special purpose local option sales tax collected versus project expenditures. Approximately 25.1% of this total amount, or $51.0 million, is available for spending at the Government's discretion (*unassigned fund balance)*.

- At June 30, 2022, unassigned fund balance for the General Fund was $53.1 million, or 69.4% of total General Fund expenditures for the fiscal year and 87.7% of total General Fund fund balance.

- The Government's enterprise funds reported a combined net position of $353.9 million, an increase of $6.4 million from the prior year. Approximately 11.7% of this total amount, or $41.3 million, is unrestricted.

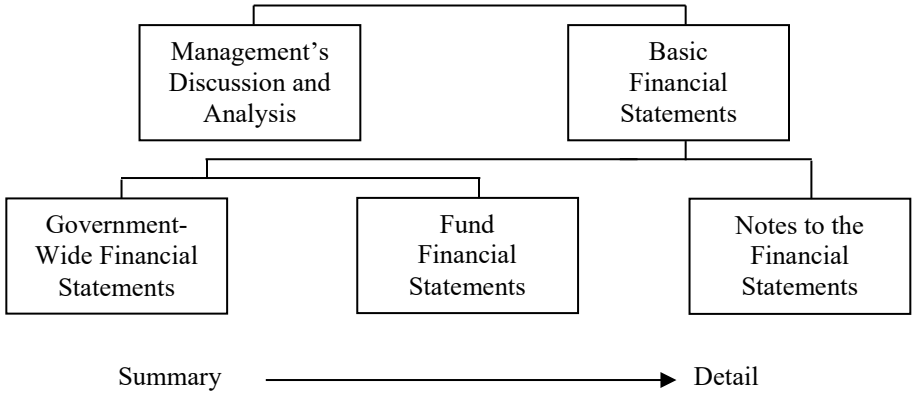
- Total outstanding long-term debt, excluding compensated absences, the OPEB liability, and the liability for landfill closure/postclosure care costs, decreased by approximately $11.4 million primarily due to the reduction in outstanding principal on existing debt.

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 sewerage, 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 CCCVB or the GCHRL. Complete financial statements of the Columbia County Board of Health and the DACC 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. Five individual funds are being considered major funds – the General Fund, the Fire Services Fund, the American Rescue Plan Fund, the 2017-2022 Special Purpose Local Option Sales Tax Fund (SPLOST), and the Transportation Special Purpose Local Option Sales Tax Fund (TSPLOST).

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 seven enterprise funds: four utilities (Water and Sewerage Fund, Storm Water Utility Fund, Solid Waste Management Fund, and Communications Utility Fund) and three rental facilities (Savannah Rapids Pavilion, the Performing Arts Center, and the Exhibition Center). The Government has six internal service funds: Employee Medical Fund, Risk Management Fund, Customer Service Information Center Fund, Utility Damage Prevention Fund, Fleet Replacement Fund, and Geographic Information Systems Fund. The Water and Sewerage 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 $856.6 million as of June 30, 2022.

The largest portion of the Government's net position, $644.1 million or 75.2%, reflects its investment in capital assets such as land, buildings, equipment and infrastructure (road, bridges, sidewalks, water lines and sewer lines, etc.) 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, $138.6 million or 16.2%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, $73.9 million or 8.6%, 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	
	2022	2021	2022	2021	2022	2021
Current and other assets	$ 222,937,977	$ 184,770,717	$ 74,434,108	$ 83,041,867	$ 297,372,085	$ 267,812,584
Capital assets	396,324,701	377,856,984	363,226,700	349,719,620	759,551,401	727,576,604
Total assets	619,262,678	562,627,701	437,660,808	432,761,487	1,056,923,486	995,389,188
Deferred outflows of resources	653,312	696,217	1,591,408	1,715,202	2,244,720	2,411,419
Long-term liabilities outstanding	83,795,026	90,425,479	63,654,504	67,985,268	147,449,530	158,410,747
Other liabilities	44,198,428	31,649,409	5,070,845	4,433,482	49,269,273	36,082,891
Total liabilities	127,993,454	122,074,888	68,725,349	72,418,750	196,718,803	194,493,638
Deferred inflows of resources	4,353,516	2,727,987	1,505,454	591,377	5,858,970	3,319,364
Net position:						
Net investment in capital assets	332,088,980	312,857,870	311,957,663	293,916,078	644,046,643	606,773,948
Restricted	137,985,879	83,848,458	646,839	645,536	138,632,718	84,493,994
Unrestricted	17,494,161	41,814,715	56,416,911	66,904,948	73,911,072	108,719,663
Total net position	$ 487,569,020	$ 438,521,043	$ 369,021,413	$ 361,466,562	$ 856,590,433	$ 799,987,605

Changes in Net Position

Governmental Activities. Governmental activities increased the Government's net position by approximately $49.0 million, thereby accounting for 86.7% 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 84.8% of total governmental revenues for the year ended June 30, 2022. Property tax revenues for fiscal year 2022 increased by $1.2 million primarily due to an increase in revenues from the title ad valorem tax. Sales and other tax revenues increased by $4.3 million due to continued population and development growth within the county.
>
> **Governmental Functional Expenses:** As reflected in the Government's Changes in Net Position, the Government expended 48.0% of the governmental appropriations for judicial and public safety functional expenses, which is comparable to the 46.0% expended in the prior year. Thus, the Government continues to commit substantial financial resources for the safety of its citizens.

Business-type activities: Business-type activities increased the Government's net position by approximately $7.6 million, accounting for 13.3% 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 $5.6 million due to continued operating efficiency of the Fund. Also, capital assets with a net book value of $4.7 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. 3,841 customers were added to the system during the fiscal year, representing a 7.9% increase in customers.

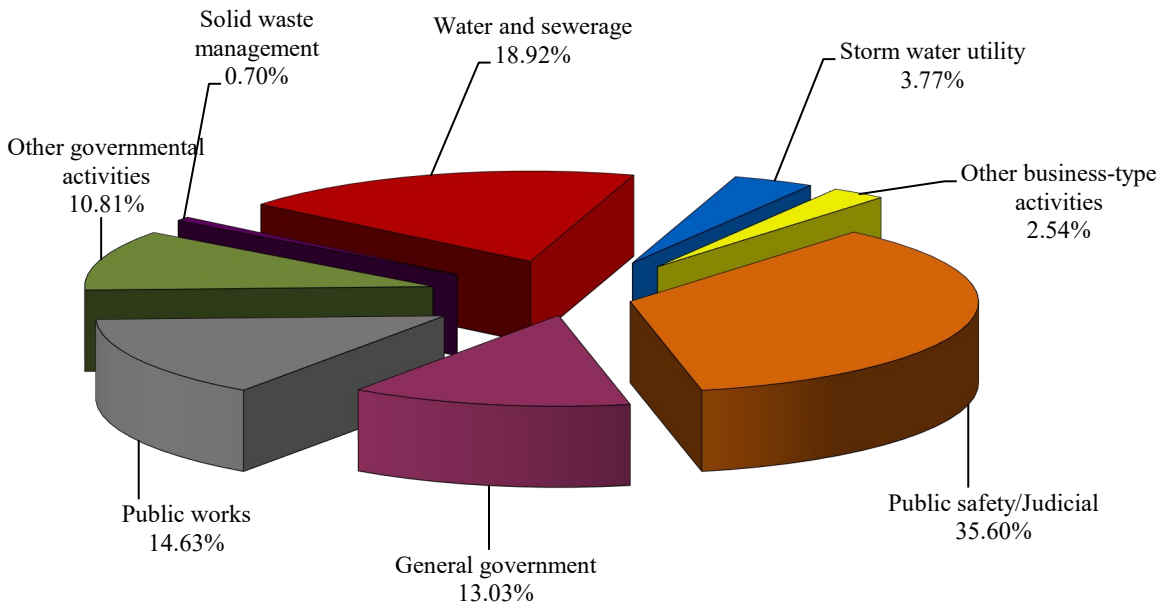
- The Solid Waste Management Fund reported a decrease in net position of $1.1 million. The landfill has two cells, both of which are currently closed and no longer accepting waste. Due to revised EPD estimates, the liability for post-closure care costs of the cells increased by $328,295. Once post-closure monitoring is complete, any remaining fund deficit will be recovered from General Fund contributions.

- The Storm Water Utility Fund reported an increase in net position of $1.6 million primarily due to capital contributions of $2.8 million.

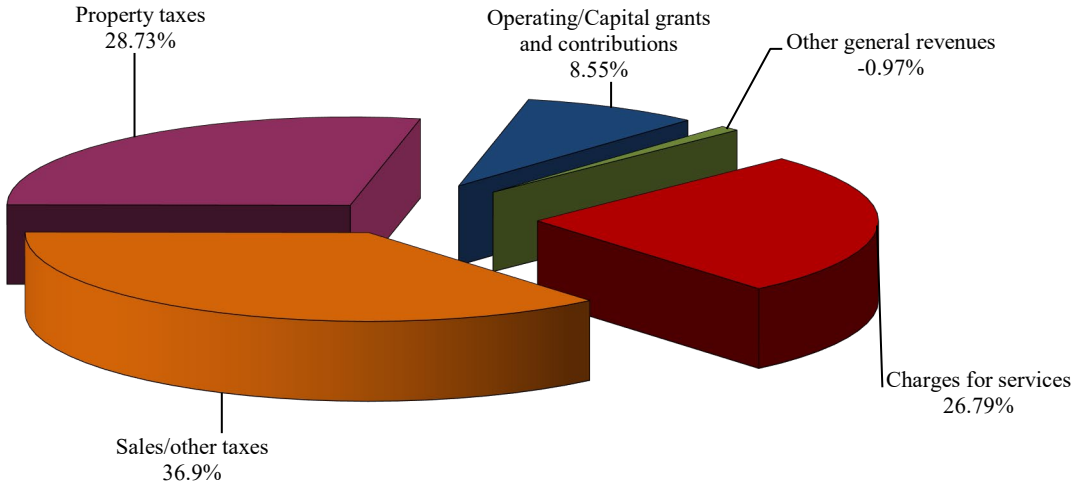
The Government's Changes in Net Position
For the Fiscal Year Ended June 30
Figure 3

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	$ 16,993,775	$ 16,399,491	$ 49,555,790	$ 47,276,999	$ 66,549,565	$ 63,676,490
Operating grants and contributions	4,067,740	3,725,079	343,390	362,333	4,411,130	4,087,412
Capital grants and contributions	9,191,092	6,906,759	7,626,380	8,353,692	16,817,472	15,260,451
General revenues:						
Property taxes	71,369,280	70,173,862	-	-	71,369,280	70,173,862
Sales/other taxes	91,655,041	87,338,423	-	-	91,655,041	87,338,423
Revenues from use of money	(2,881,211)	96,908	(2,661,512)	(245,591)	(5,542,723)	(148,683)
Gain on sale of assets	373,343	95,850	1,444	220	374,787	96,070
Miscellaneous	1,543,662	1,466,371	1,229,336	572,243	2,772,998	2,038,614
Total revenues	192,312,722	186,202,743	56,094,828	56,319,896	248,407,550	242,522,639
Expenses:						
General government	24,992,459	23,545,990	-	-	24,992,459	23,545,990
Judicial system	8,683,398	8,234,335	-	-	8,683,398	8,234,335
Public safety	59,597,270	52,617,624	-	-	59,597,270	52,617,624
Public works	28,062,613	25,918,796	-	-	28,062,613	25,918,796
Health and welfare	1,521,908	1,380,553	-	-	1,521,908	1,380,553
Culture and recreation	12,348,726	9,651,530	-	-	12,348,726	9,651,530
Housing and development	5,487,540	8,705,763	-	-	5,487,540	8,705,763
Interest on long-term debt	1,371,688	2,373,153	-	-	1,371,688	2,373,153
Water and sewerage	-	-	36,281,789	33,939,842	36,281,789	33,939,842
Storm water utility	-	-	7,229,728	6,491,048	7,229,728	6,491,048
Solid waste management	-	-	1,351,434	1,100,555	1,351,434	1,100,555
Rental facilities	-	-	2,411,113	1,083,181	2,411,113	1,083,181
Communications utility	-	-	2,465,056	2,598,719	2,465,056	2,598,719
Total expenses	142,065,602	132,427,744	49,739,120	45,213,345	191,804,722	177,641,089
Increase in net position before transfers	50,247,120	53,774,999	6,355,708	11,106,551	56,602,828	64,881,550
Transfers	(1,199,143)	(265,956)	1,199,143	265,956	-	-
Increase in net position	49,047,977	53,509,043	7,554,851	11,372,507	56,602,828	64,881,550
Net position, beginning	438,521,043	385,012,000	361,466,562	350,094,055	799,987,605	735,106,055
Net position, ending	$ 487,569,020	$ 438,521,043	$ 369,021,413	$ 361,466,562	$ 856,590,433	$ 799,987,605

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 $202.8 million, of which $28.3 million, or 13.9%, is assigned and $51.0 million, or 25.2%, 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 $60.6 million, of which $53.1 million, or 87.7%, was unassigned. A portion of fund balance in the General Fund in the amount of $2.5 million, or 4.1%, 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, 2022, the total of unassigned and assigned fund balance represents 72.6% of total General Fund expenditures.

The total fund balance of the General Fund increased by $2.3 million (4.0%) during the current fiscal year. Key factors contributing to this change are as follows:

- Total revenue decreased from prior year revenue by $2.2 million, or 2.4%, primarily due to a reduction in the fair market value of investments.
- Total expenditures increased from prior year expenditures by $4.5 million, or 6.3%, primarily due to personnel changes, such as promotions, reclassifications, merit increases, and benefit changes.
- Total revenues exceeded total expenditures for the fiscal year by $14.7 million.
- In maintaining compliance with the Government's reserve policy, transfers out totaled $13.1 million, an increase of $3.6 million, for completion of capital projects.

General Fund Budgetary Highlights

During the year ended June 30, 2022, the Government's financial picture remains impressive. The fiscal year 2022 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 $2,062,649. During the year, the Government transferred these funds to other functions as needed, having no impact on the total budget.

Amendments to the General Fund budget increased revenues, expenditures and other financing sources/(uses) by $694,000. Amendments consisted of the following:

- An increase in housing/development expenditures of $694,000, offset with the use of reserves, due to payment on an economic development bond.
- 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 $7.1 million greater than the final budgeted amount, primarily due to an increase in property tax and sales tax revenues and a decrease in the fair market value of 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 $4.3 million. For the year, actual revenues and other financing sources exceeded actual expenditures and other financing uses by $2.3 million.

Special Revenue Funds

The Government uses Special Revenue Funds to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes, other than for major capital projects. The Fire Services Fund, a major fund included in the fund financial statements, is used to account for taxes collected in special service districts within the unincorporated area for the purpose of providing fire services. The fund balance as of June 30, 2022, is $26,595, a decrease of $47,346 from the previous year.

Another major fund included in the fund financial statements is the American Rescue Plan Fund. This fund is used to account for funds received from multiple grants from the Coronavirus State and Local Fiscal Recovery Fund in accordance with the American Rescue Plan Act. The fund balance as of June 30, 2022, is $(3,484) due to expenditures incurred for reimbursement grants for which funds have not yet been received. The majority of funds received from non-reimbursement grants are currently recognized as deferred as the criteria for revenue recognition has not been met.

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 2017-2022 SPLOST Fund. The proceeds of the 2017-2022 SPLOST are accounted for in this capital projects fund until improvement projects are completed. The fund balance as of June 30, 2022, for the 2017-2022 SPLOST Fund totals $89.9 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 2022, sales tax revenues restricted for capital purposes increased by 2.7% from the previous year.

Another major fund included in the fund financial statements is the TSPLOST Fund. The proceeds of the TSPLOST are accounted for in this capital projects fund until improvement projects are completed. The fund balance as of June 30, 2022, for the TSPLOST Fund totals $(1.8) million, due to the timing of the collection of revenues (mostly as government reimbursements) as compared to project expenditures. During fiscal year 2022, TSPLOST revenues increased by 9.5% 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, $39.9 million; Solid Waste Management Fund, $(5.3) million; Storm Water Utility Fund, $8.1 million. The total growth (reduction) in net position for previously mentioned funds was $5.6 million, $(1.1) million, and $1.6 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, 2022, amounts to $759.6 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, equipment, infrastructure, right-to-use leased assets, 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 $40.7 million of building projects and $4.7 million of other improvements for governmental activities.
- Completion of $17.6 million of utility plant and distribution systems for business-type activities.
- Net decrease in construction in progress for governmental activities of $29.2 million.
- Net increase in construction in progress for business-type activities of $1.9 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	
	2022	2021	2022	2021	2022	2021
Land	$ 77,127,491	$ 74,574,018	$ 2,687,668	$ 2,337,028	$ 79,815,159	$ 76,911,046
Buildings	106,308,673	71,536,452	7,374,725	7,895,104	113,683,398	79,431,556
Improvements other than buildings	46,687,012	43,439,716	180,397	223,818	46,867,409	43,663,534
Utility plant and distribution systems	-	-	208,950,861	199,166,511	208,950,861	199,166,511
Donated subdivisions	-	-	103,241,997	101,237,771	103,241,997	101,237,771
Storm water systems	-	-	11,907,951	11,240,870	11,907,951	11,240,870
Infrastructure	91,371,207	84,046,152	10,282,025	10,312,791	101,653,232	94,358,943
Vehicles, machinery and equipment	13,675,730	14,517,462	7,053,806	7,677,371	20,729,536	22,194,833
Right-to-use leased assets	563,803		48,126		611,929	
Construction in progress	60,590,785	89,743,184	11,499,144	9,628,356	72,089,929	99,371,540
Total	$ 396,324,701	$ 377,856,984	$ 363,226,700	$ 349,719,620	$ 759,551,401	$ 727,576,604

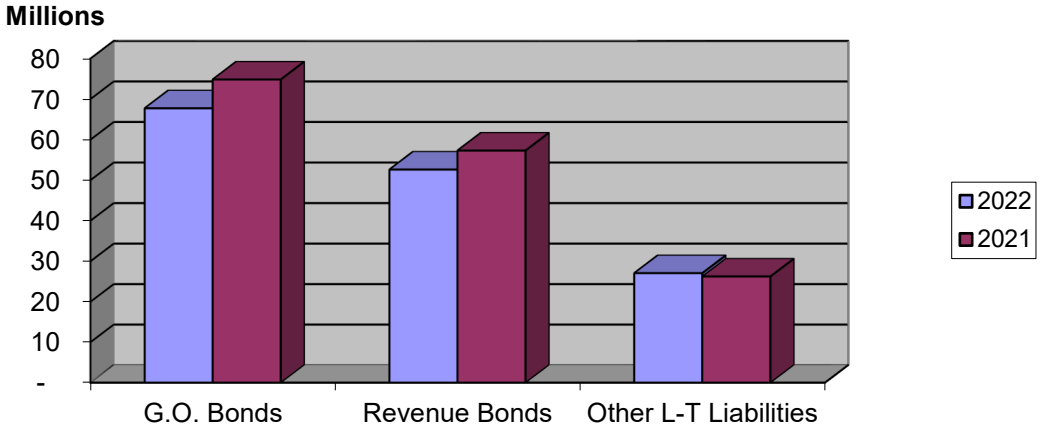
Long-Term Liabilities

As of June 30, 2022, the Government had a total of $147.4 million in outstanding long-term liabilities. Of this amount, $67.7 million consists of general obligation debt backed by the full faith and credit of the Government, $52.6 million consists of revenue bonds backed by the revenues of the water and sewerage system, $8.3 million consists of the liability for landfill closure, and $18.8 million in other liabilities. During the year, the Government had a net increase of $395,000 in outstanding general obligation bonds due to a refunding and retired $4.0 million of outstanding revenue bonds (not including bond premiums).

The Government's Long-Term Liabilities
June 30

Figure 5

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
General obligation bonds	$ 67,740,846	$ 74,841,201	$ -	$ -	$ 67,740,846	$ 74,841,201
Revenue bonds	-	-	52,630,437	57,312,708	52,630,437	57,312,708
Other liabilities	16,054,180	15,584,278	11,024,067	10,672,560	27,078,247	26,256,838
Total long-term liabilities	$ 83,795,026	$ 90,425,479	$ 63,654,504	$ 67,985,268	$ 147,449,530	$ 158,410,747



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 its 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 $727.3 million and the legal debt margin is $664.4 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, 2023

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 the budget with a decrease in the millage rate for Columbia County.
2. Educate the public on the Board of Commissioners approved 23-28 SPLOST list and implement if approved by the voters.
3. Successful renegotiations with the cities for LOST.
4. Continue construction on Fury's Ferry Road, Lewiston Road and Flowing Wells Road widening projects; these major roadway projects are funded by TSPLOST.
5. Complete construction and upgrades on parks and begin construction on the county's newest park on Hardy McManus Road.
6. Continue to focus on providing infrastructure needs to support a growing population prior to development.
7. Promote projects and programs that increase sales tax in order for the County to 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 Management Review Team to reduce costs.
10. Continue to support the Columbia Judicial Circuit so that it can be an example for other circuits to follow.

Below are additional budget highlights:

- Total General Fund expenditures, excluding the use of reserves, increased by 6.00% from the FY 2021/2022 adopted budget, including a contingency of $2,281,070, or 2.64% of proposed expenditures.
- New capital requests in the General Fund decreased from $2,435,003 in FY 2021/2022 to $2,298,384 in FY 2022/2023, a decrease of 5.61%.
- New personnel requests within the General Fund include 8 new positions and 1 eliminated position totaling $512,763, reclassifications totaling $354,062, and allowance adjustments totaling $6,390, for a grand total of $873,215.
- New personnel requests within all other funds include 18 new positions totaling $1,002,047, reclassifications totaling $151,120, and allowance adjustments totaling $41,652, for a grand total of $1,194,819.
- New capital requests in other funds increased from $8,075,020 in FY 2021/2022 to $10,138,450 in FY 2022/2023, an increase of 25.55%.
- The budget was balanced using a 15% increase in property tax revenues with a proposed millage rate rollback.
- The County has experienced an annualized increase in local option sales tax (LOST) revenues of 11.08% as of April 2022, an average of $2.3 million per month. Therefore, to be conservative, the budget was balanced using a 5% increase, or $2.1 million per month.

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, 2022

	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	$ 33,986,760	$ 17,722,528	$ 51,709,288	$ 9,471,493	$ 3,626,057	$ 690,690	$ 1,060,719
Investments	40,099,051	35,537,219	75,636,270	-	-	105,840	-
Taxes receivable	160,041	-	160,041	-	-	-	-
Accounts receivable	994,923	8,866,985	9,861,908	36,366	181,060	-	250
Lease receivable	338,795	738,275	1,077,070	-	-	-	-
Interest receivable	121,381	65,503	186,884	-	-	-	-
Intergovernmental receivable	8,652,612	-	8,652,612	2,258,472	-	-	16,256
Internal balances	(9,549,743)	9,549,743	-	-	-	-	-
Due from component units	766,629	-	766,629	-	-	-	-
Inventories	1,903,778	1,278,988	3,182,766	-	-	-	-
Prepaid items	110,175	28,028	138,203	-	-	-	795
Restricted cash	117,613,140	646,839	118,259,979	-	-	-	-
Restricted investments	27,740,435	-	27,740,435	-	-	-	-
Net OPEB asset	-	-	-	-	243,190		
Land and construction in progress	137,718,276	14,186,812	151,905,088	5,841,701		-	-
Other capital assets, net of acc dep	258,606,425	349,039,888	607,646,313	5,654		7,344	-
Total assets	619,262,678	437,660,808	1,056,923,486	17,613,686	4,050,307	803,874	1,078,020
DEFERRED OUTFLOWS OF RESOURCES							
Deferred loss on refunding	-	1,461,675	1,461,675	-	-	-	-
Deferred outflows related to pension plan	-	-	-	-	458,373	-	-
Deferred outflows related to OPEB plan	653,312	129,733	783,045	-	86,563	-	-
Total deferred outflows of resources	653,312	1,591,408	2,244,720	-	544,936	-	-
LIABILITIES							
Accounts payable	7,795,373	3,438,147	11,233,520	21,170	5,168	1,572	34,263
Claims payable	2,502,385	-	2,502,385	-	-	-	-
Accrued payroll	2,426,407	489,259	2,915,666	-	-	39	65,968
Unearned revenue	28,120,508	421,184	28,541,692	-	-	-	5,843
Intergovernmental payable	2,650,335	-	2,650,335	-	-	-	-
Accrued interest payable	703,420	174,912	878,332	58,339	-	-	-
Customer deposits	-	547,343	547,343	-	-	-	-
Due to primary government	-	-	-	-	-	-	766,629
Long-term liabilities:							
Liabilities due within one year	12,869,980	5,308,006	18,177,986	1,433,000	102,180	-	95,282
Liabilities due in greater than one year	70,925,046	58,346,498	129,271,544	12,898,000	789,281	151,091	95,282
Total liabilities	127,993,454	68,725,349	196,718,803	14,410,509	896,629	152,702	1,063,267
DEFERRED INFLOWS OF RESOURCES							
Deferred gain on refunding	117,021	50,929	167,950	-	-	-	-
Deferred inflows related to leases	341,412	700,564	1,041,976	-	-	-	-
Deferred inflows related to pension plan	-	-	-	-	697,104	-	-
Deferred inflows related to OPEB plan	3,895,083	753,961	4,649,044	-	428,511	-	-
Total deferred inflows of resources	4,353,516	1,505,454	5,858,970	-	1,125,615	-	-
NET POSITION							
Net investment in capital assets	332,088,980	311,957,663	644,046,643	(8,483,645)	-	7,344	-
Restricted for:							
Debt service	4,913,749	646,839	5,560,588	2,472,543	-	-	-
Capital projects	93,533,052	-	93,533,052		-	-	-
Special Programs	39,539,078	-	39,539,078		-	-	-
Health and welfare	-	-	-		348,292	-	-
Unrestricted	17,494,161	56,416,911	73,911,072	9,214,279	2,224,707	643,828	14,753
Total net position	$ 487,569,020	$ 369,021,413	$ 856,590,433	$ 3,203,177	$ 2,572,999	$ 651,172	$ 14,753

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, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	$ 24,992,459	$ 2,815,042	$ 96,588	$ 1,064,521
Judicial	8,683,398	3,196,341	619,289	-
Public safety	59,597,270	4,059,597	2,660,390	143,623
Public works	28,062,613	2,142,904	226,007	7,973,541
Health and welfare	1,521,908	110,071	253,064	-
Culture and recreation	12,348,726	1,408,602	97,000	9,407
Housing and development	5,487,540	3,261,218	115,402	-
Debt Service	1,371,688	-	-	-
Total governmental activities	142,065,602	16,993,775	4,067,740	9,191,092
Business-type activities:				
Water and Sewerage	36,281,789	40,057,332	-	4,833,348
Storm Water Utility	7,229,728	5,913,627	343,390	2,793,032
Solid Waste Management	1,351,434	-	-	-
Savannah Rapids Pavilion	580,256	423,909	-	-
Communications Utility	2,465,056	2,393,224	-	-
Performing Arts Center	1,539,531	575,548	-	-
Exhibition Center	291,326	192,150	-	-
Total business-type activities	49,739,120	49,555,790	343,390	7,626,380
Total primary government	$ 191,804,722	$ 66,549,565	$ 4,411,130	$ 16,817,472
Component units:				
Development Authority	$ 1,170,286	$ 68,330	$ 624,302	$ -
Board of Health	1,185,098	798,196	1,143,549	-
Convention and Visitors Bureau	427,587	2,968	684,353	-
Greater Clarks Hill Regional Library	3,131,995	31,014	3,097,166	-
Total component units	$ 5,914,966	$ 900,508	$ 5,549,370	$ -
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
$ (21,016,308)	$ -	$ (21,016,308)	$ -	$ -	$ -	$ -
(4,867,768)	-	(4,867,768)	-	-	-	-
(52,733,660)	-	(52,733,660)	-	-	-	-
(17,720,161)	-	(17,720,161)	-	-	-	-
(1,158,773)	-	(1,158,773)	-	-	-	-
(10,833,717)	-	(10,833,717)	-	-	-	-
(2,110,920)	-	(2,110,920)	-	-	-	-
(1,371,688)	-	(1,371,688)	-	-	-	-
(111,812,995)	-	(111,812,995)	-	-	-	-
-	8,608,891	8,608,891	-	-	-	-
-	1,820,321	1,820,321	-	-	-	-
-	(1,351,434)	(1,351,434)	-	-	-	-
-	(156,347)	(156,347)	-	-	-	-
-	(71,832)	(71,832)	-	-	-	-
-	(963,983)	(963,983)	-	-	-	-
-	(99,176)	(99,176)	-	-	-	-
-	7,786,440	7,786,440	-	-	-	-
(111,812,995)	7,786,440	(104,026,555)	-	-	-	-
			$ (477,654)	$ -	$ -	$ -
			-	756,647	-	-
			-	-	259,734	-
			-	-	-	(3,815)
			(477,654)	756,647	259,734	(3,815)
71,369,280	-	71,369,280	-	-	-	-
78,327,807	-	78,327,807	-	-	-	-
9,661,929	-	9,661,929	-	-	-	-
3,665,305	-	3,665,305	-	-	-	-
(2,881,211)	(2,661,512)	(5,542,723)	4,597	-	1,624	1,324
373,343	1,444	374,787	835,120	-	-	-
1,543,662	1,229,336	2,772,998	218,436	-	28,431	2,491
(1,199,143)	1,199,143	-	-	-	-	-
160,860,972	(231,589)	160,629,383	1,058,153	-	30,055	3,815
49,047,977	7,554,851	56,602,828	580,499	756,647	289,789	-
438,521,043	361,466,562	799,987,605	2,622,678	1,816,352	361,383	14,753
$ 487,569,020	$ 369,021,413	$ 856,590,433	$ 3,203,177	$ 2,572,999	$ 651,172	$ 14,753

FUND FINANCIAL STATEMENTS

Columbia County, Georgia
Balance Sheet
Governmental Funds
June 30, 2022

	GENERAL FUND	FIRE SERVICES FUND	AMERICAN RESCUE PLAN FUND	2017-2022 SPLOST	TRANSPORTATION SPLOST	Total Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	$ 11,864,945	$ 249,585	$ 30,468,229	$ 64,648,189	$ -	$ 39,513,044	$ 146,743,992
Investments	40,099,050	-	-	23,582,068	-	4,158,368	67,839,486
Taxes receivable	71,496	65,827	-	-	-	22,718	160,041
Accounts receivable	846,204	2,596	-	-	-	126,079	974,879
Lease receivable	338,795	-	-	-	-	-	338,795
Interest receivable	121,381	-	-	-	-	-	121,381
Intergovernmental receivable	2,789,306	-	53,840	3,014,329	1,905,951	889,186	8,652,612
Due from other funds	20,196,674	314,767	-	-	-	15,083,719	35,595,160
Advances to other funds	3,000,000	-	-	-	-	-	3,000,000
Due from component units	766,629	-	-	-	-	-	766,629
Inventories	1,903,778	-	-	-	-	-	1,903,778
Prepaid items	67,084	26,595	100	102	-	13,736	107,617
Total assets	$ 82,065,342	$ 659,370	$ 30,522,169	$ 91,244,688	$ 1,905,951	$ 59,806,850	$ 266,204,370
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES:							
Accounts payable	$ 1,273,004	$ 106,748	$ 3,232	$ 909,593	$ 3,576,740	$ 1,778,076	$ 7,647,393
Claims payable	604,143	-	-	-	-	-	604,143
Accrued payroll	1,546,059	487,339	20,951	1,458	-	306,735	2,362,542
Unearned revenue	81,293	-	28,024,415	-	-	14,800	28,120,508
Due to other funds	17,640,568	-	2,477,055	241	138,657	3,408,545	23,665,066
Due to other governments	-	-	-	391,863	-	-	391,863
Total liabilities	21,145,067	594,087	30,525,653	1,303,155	3,715,397	5,508,156	62,791,515
DEFERRED INFLOWS OF RESOURCES:							
Unavailable revenue	4,386	38,688	-	-	-	193,374	236,448
Lease related	341,412	-	-	-	-	-	341,412
Total deferred inflow of resources	345,798	38,688	-	-	-	193,374	577,860
Total liabilities and deferred inflows of resources	21,490,865	632,775	30,525,653	1,303,155	3,715,397	5,701,530	63,369,375
FUND BALANCES (DEFICITS):							
Nonspendable:							
Long-term interfund receivable	3,000,000	-	-	-	-	-	3,000,000
Inventories	1,903,778	-	-	-	-	-	1,903,778
Prepaid items	67,084	26,595	100	102	-	13,736	107,617
Restricted for:							
Special programs	-	-	-	-	-	10,760,219	10,760,219
Capital projects	-	-	-	89,941,431	-	10,077,137	100,018,568
Debt service	-	-	-	-	-	4,900,403	4,900,403
Committed to:							
Special programs	-	-	-	-	-	2,880,438	2,880,438
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		-	-	-	-	25,756,507	25,756,507
Unassigned	53,103,615	-	(3,584)	-	(1,809,446)	(283,120)	51,007,465
Total fund balances (deficits)	60,574,477	26,595	(3,484)	89,941,533	(1,809,446)	54,105,320	202,834,995
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 82,065,342	$ 659,370	$ 30,522,169	$ 91,244,688	$ 1,905,951	$ 59,806,850	$ 266,204,370

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, 2022

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

Ending fund balances - governmental funds		$ 202,834,995
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Total capital assets, governmental activities	396,324,701	
Less capital assets recorded in internal service funds	(5,623,562)	390,701,139
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		236,448
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	(83,795,026)	
Less compensated absences reported in internal service funds	133,884	(83,661,142)
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		(117,021)
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	653,312	
Deferred inflows of resources related to OPEB	(3,895,083)	(3,241,771)
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.		(703,420)
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.		(2,258,472)
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.		549,060
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.		(16,770,796)
Net position of governmental activities		$ 487,569,020

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, 2022

	GENERAL FUND	FIRE SERVICES FUND	AMERICAN RESCUE PLAN FUND	2017-2022 SPLOST	TRANSPORTATION SPLOST	Total Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Taxes - property	$ 50,345,794	$ 15,864,933	$ -	$ -	$ -	$ 5,170,637	$ 71,381,364
Taxes - sales	28,531,303	-	-	32,983,922	13,223,729	3,588,853	78,327,807
Taxes - other	3,203,354	-	-	-	-	10,123,880	13,327,234
Licenses and permits	530,569	-	-	-	-	2,397,221	2,927,790
Charges for services	5,975,029	-	-	-	-	6,151,073	12,126,102
Intergovernmental revenue	2,771,689	-	3,247,014	-	1,957,842	831,546	8,808,091
Fines and forfeitures	1,481,997	-	-	-	-	454,428	1,936,425
Investment income (loss)	(2,949,220)	-	26,838	258,162	-	88,751	(2,575,469)
Contributions and donations	-	65,772	-	-	30,000	173,465	269,237
Other income	1,393,539	-	-	-	-	150,123	1,543,662
Total revenues	91,284,054	15,930,705	3,273,852	33,242,084	15,211,571	29,129,977	188,072,243
EXPENDITURES							
Current:							
General government	18,872,457	-	-	-	-	1,028,748	19,901,205
Judicial	7,417,184	-	302,624	-	-	176,641	7,896,449
Public safety	32,051,778	17,999,355	1,968,529	-	-	4,276,762	56,296,424
Public works	6,120,668	-	-	-	-	10,578,797	16,699,465
Health and welfare	1,242,775	-	-	-	-	-	1,242,775
Culture and recreation	7,031,787	-	-	-	-	2,223,808	9,255,595
Housing and development	3,744,674	-	-	-	-	2,435,041	6,179,715
Intergovernmental	-	-	-	3,079,097	-	36,628	3,115,725
Capital outlay	-	-	-	4,146,141	17,810,574	11,427,108	33,383,823
Debt service:							
Principal	68,864	60,358	-	-	-	7,189,877	7,319,099
Interest	9,712	1,091	-	-	-	2,051,234	2,062,037
Other	-	-	-	-	-	511,100	511,100
Total expenditures	76,559,899	18,060,804	2,271,153	7,225,238	17,810,574	41,935,744	163,863,412
Excess (deficiency) of revenues over (under) expenditures	14,724,155	(2,130,099)	1,002,699	26,016,846	(2,599,003)	(12,805,767)	24,208,831
OTHER FINANCING SOURCES (USES)							
Sale of property	26,433	-	-	-	-	-	26,433
Leases issued	461,638	390,420	-	-	-	149,030	1,001,088
Transfers out	(13,101,532)	(206,567)	(1,007,717)	(5,129,357)	(5,842)	(4,162,265)	(23,613,280)
Transfers in	200,000	1,898,900	-	14,258	444,973	18,856,006	21,414,137
Payment to refunded bond escrow agent	-	-	-	-	-	(44,466,334)	(44,466,334)
Proceeds from refunding bonds	-	-	-	-	-	44,990,000	44,990,000
Total other financing source (uses)	(12,413,461)	2,082,753	(1,007,717)	(5,115,099)	439,131	15,366,437	(647,956)
Net change in fund balances	2,310,694	(47,346)	(5,018)	20,901,747	(2,159,872)	2,560,670	23,560,875
Fund balances - beginning	58,263,783	73,941	1,534	69,039,786	350,426	51,544,650	179,274,120
Fund balances - ending	$ 60,574,477	$ 26,595	$ (3,484)	$ 89,941,533	$ (1,809,446)	$ 54,105,320	$ 202,834,995

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, 2022

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

Net change in fund balances - total governmental funds		$ 23,560,875
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	37,675,913	
Less capital assets purchased in internal service funds	(1,349,371)	
Capital contributions	5,631,642	
Depreciation/amortization expense	(24,839,838)	
Less depreciation expense in internal service funds	1,661,303	
		18,779,649
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		166,691
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The incurrence of other long-term liabilities (e.g. OPEB) that does not use current financial resources are not reported as expenditures in the funds. Below are the amounts of these differences in treatment of long-term liabilities and related items.		
Principal amount of bonds issued	(44,990,000)	
Leases issued	(1,001,088)	
Payments on leases	703,828	
Current year amortization of bond premium	6,705,355	
Current year principal repayments	45,385,000	
Deferred (gain)/loss on refunding	(117,872)	
Current year amortization of deferred gain/(loss) on refunding	11,361	
Net change in net OPEB liability and related deferred inflows/outflows	(568,409)	
Net changes in compensated absences, less amounts reported in funds	(824,745)	
Less changes in compensated absences reported in internal service funds	13,064	
		5,316,494
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.		693,847
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.		768,864
The net revenue of certain activities of the internal service funds is reported with governmental activities.		945,653
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.		(1,184,096)
Change in net position of governmental activities		$ 49,047,977

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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - property	$ 47,316,495	$ 47,316,495	$ 50,345,794	$ 3,029,299
Taxes - sales	22,800,000	22,800,000	28,531,303	5,731,303
Taxes - other	2,555,000	2,555,000	3,203,354	648,354
Licenses and permits	450,000	450,000	530,569	80,569
Charges for services	4,550,000	4,550,000	5,975,029	1,425,029
Intergovernmental revenue	2,964,487	2,964,487	2,771,689	(192,798)
Fines and forfeitures	1,502,500	1,502,500	1,481,997	(20,503)
Investment income (loss)	300,000	300,000	(2,949,220)	(3,249,220)
Other income	1,001,896	1,695,896	1,393,539	(302,357)
Total revenues	83,440,378	84,134,378	91,284,054	7,149,676
EXPENDITURES				
Current:				
General government	25,703,291	20,180,016	18,872,457	1,307,559
Judicial	7,327,165	8,314,770	7,417,184	897,586
Public safety	30,641,623	33,541,252	32,051,778	1,489,474
Public works	5,403,268	6,158,961	6,120,668	38,293
Health and welfare	1,135,201	1,260,118	1,242,775	17,343
Culture and recreation	6,756,719	7,283,436	7,031,787	251,649
Housing and development	3,226,058	4,148,772	3,744,674	404,098
Debt service:				
Principal	-	-	68,864	(68,864)
Interest	-	-	9,712	(9,712)
Total expenditures	80,193,325	80,887,325	76,559,899	4,327,426
Excess (deficiency) of revenues over (under) expenditures	3,247,053	3,247,053	14,724,155	11,477,102
OTHER FINANCING SOURCES (USES)				
Sale of property	-	-	26,433	26,433
Leases issued	-	-	461,638	461,638
Transfers out	(3,447,053)	(3,447,053)	(13,101,532)	(9,654,479)
Transfers in	200,000	200,000	200,000	-
Total other financing source (uses)	(3,247,053)	(3,247,053)	(12,413,461)	(9,166,408)
Net change in fund balance	$ -	$ -	2,310,694	$ 2,310,694
Fund balance - beginning			58,263,783	
Fund balance - ending			$ 60,574,477	

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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - property	$ 15,083,619	$ 15,908,361	$ 15,864,933	$ (43,428)
Contributions and donations	-	-	65,772	65,772
Total revenues	15,083,619	15,908,361	15,930,705	22,344
EXPENDITURES				
Current:				
Public safety	16,696,784	18,267,526	17,999,355	268,171
Debt service:				
Principal	-	-	60,358	(60,358)
Interest	-	-	1,091	(1,091)
Total expenditures	16,696,784	18,267,526	18,060,804	206,722
Excess (deficiency) of revenues over (under) expenditures	(1,613,165)	(2,359,165)	(2,130,099)	229,066
OTHER FINANCING SOURCES (USES)				
Leases issued	-	-	390,420	390,420
Transfers out	-	-	(206,567)	(206,567)
Transfers in	1,613,165	2,359,165	1,898,900	(460,265)
Total other financing source (uses)	1,613,165	2,359,165	2,082,753	(276,412)
Net change in fund balance	$ -	$ -	(47,346)	$ (47,346)
Fund balance - beginning			73,941	
Fund balance - ending			$ 26,595	

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

Columbia County, Georgia
AMERICAN RESCUE PLAN FUND
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenue	$ -	$ 12,864,000	$ 3,247,014	$ (9,616,986)
Investment income	-	-	26,838	26,838
Other income	-	-	-	-
Total revenues	-	12,864,000	3,273,852	(9,590,148)
EXPENDITURES				
Current:				
Judicial	-	303,197	302,624	573
Public safety	-	2,160,803	1,968,529	192,274
Total expenditures	-	2,464,000	2,271,153	192,847
Excess (deficiency) of revenues over (under) expenditures	-	10,400,000	1,002,699	(9,397,301)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(10,400,000)	(1,007,717)	9,392,283
Total other financing source (uses)	-	(10,400,000)	(1,007,717)	9,392,283
Net change in fund balance	$ -	$ -	(5,018)	$ (5,018)
Fund balance - beginning			1,534	
Fund balance - ending			$ (3,484)	

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

Columbia County, Georgia
Statement of Net Position
Proprietary Funds
June 30, 2022

	Business-type Activities - Enterprise Funds					Governmental Activities
	WATER AND SEWERAGE 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	$ 5,865,255	$ 7,313,029	$ 322,939	$ 4,221,305	$ 17,722,528	$ 4,855,908
Investments	30,236,526	-	5,300,693	-	35,537,219	-
Accounts receivable	7,673,687	996,051	1,052	196,195	8,866,985	20,044
Lease receivable	208,464	-	-	529,811	738,275	-
Interest receivable	52,642	-	12,389	472	65,503	-
Due from other funds	1,006,699	733,554	-	-	1,740,253	1,173,233
Inventories	1,278,988	-	-	-	1,278,988	-
Prepaid items	21,029	6,005	385	609	28,028	2,559
Restricted cash to pay current liab	646,839	-	-	-	646,839	-
Total current assets	46,990,129	9,048,639	5,637,458	4,948,392	66,624,618	6,051,744
Noncurrent assets:						
Capital assets, net of acc dep	311,235,893	38,866,582	1,139,280	11,984,945	363,226,700	5,623,562
Total noncurrent assets	311,235,893	38,866,582	1,139,280	11,984,945	363,226,700	5,623,562
Total assets	358,226,022	47,915,221	6,776,738	16,933,337	429,851,318	11,675,306
DEFERRED OUTFLOWS OF RESOURCES						
Deferred loss on refunding	1,461,675	-	-	-	1,461,675	-
OPEB changes in assumptions	86,240	27,674	4,025	11,794	129,733	-
Total deferred outflows of resources	1,547,915	27,674	4,025	11,794	1,591,408	-
Total assets and deferred outflows of resources	359,773,937	47,942,895	6,780,763	16,945,131	431,442,726	11,675,306
LIABILITIES						
Current liabilities:						
Accounts payable	2,996,139	41,735	173,668	226,605	3,438,147	147,979
Lease payable	-	-	-	17,669	17,669	-
Claims payable	-	-	-	-	-	1,898,242
Accrued payroll	340,754	96,370	11,028	41,107	489,259	63,865
Accrued compensated absences	669,508	69,553	11,602	37,362	788,025	66,942
Unearned revenue	-	-	-	421,184	421,184	-
Due to other funds	5,944	-	2,316,330	2,028,741	4,351,015	10,492,565
Accrued interest payable	174,812	-	-	100	174,912	-
Customer deposits	127,705	409,705	-	9,933	547,343	-
Est liab closure/post closure	-	-	347,312	-	347,312	-
Revenue bonds	4,155,000	-	-	-	4,155,000	-
Total current liabilities	8,469,862	617,363	2,859,940	2,782,701	14,729,866	12,669,593
Noncurrent liabilities:						
Lease payable	-	-	-	31,677	31,677	-
Accrued compensated absences	669,508	69,553	11,602	37,362	788,025	66,942
Advances from other funds	-	-	-	3,000,000	3,000,000	-
Est liab closure/post closure	-	-	7,988,170	-	7,988,170	-
Revenue bonds	48,475,437	-	-	-	48,475,437	-
Net OPEB liability	828,981	167,254	18,580	48,374	1,063,189	-
Total noncurrent liabilities	49,973,926	236,807	8,018,352	3,117,413	61,346,498	66,942
Total liabilities	58,443,788	854,170	10,878,292	5,900,114	76,076,364	12,736,535
DEFERRED INFLOWS OF RESOURCES						
Deferred gain on refunding	50,929	-	-	-	50,929	-
Lease related	182,795	-	-	517,769	700,564	-
OPEB expected vs actual experience	325,756	97,643	16,806	35,570	475,775	-
OPEB changes in assumptions	195,026	54,096	11,536	17,528	278,186	-
Total deferred inflows of resources	754,506	151,739	28,342	570,867	1,505,454	-
Total liabilities and deferred inflows of resources	59,198,294	1,005,909	10,906,634	6,470,981	77,581,818	12,736,535
NET POSITION						
Net investment in capital assets	260,016,202	38,866,582	1,139,280	11,935,599	311,957,663	5,623,562
Restricted for debt service	646,839	-	-	-	646,839	-
Unrestricted	39,912,602	8,070,404	(5,265,151)	(1,461,449)	41,256,406	(6,684,791)
Total net position	$ 300,575,643	$ 46,936,986	$ (4,125,871)	$ 10,474,150	353,860,908	$ (1,061,229)

Adjustment to reflect the consolidation of internal service fund activities related to business-type activities	(1,610,291)
Adjustment to reflect the elimination of interfund indirect cost allocations.	16,770,796
Net position of business-type activities	$ 369,021,413

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, 2022

	Business-type Activities - Enterprise Funds					Governmental Activities
	WATER AND SEWERAGE FUND	STORM WATER UTILITY FUND	SOLID WASTE MANAGEMENT FUND	Total Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
OPERATING REVENUES						
Licenses and permits	$ -	$ 14,897	$ -	$ -	$ 14,897	$ -
Charges for services	40,057,332	5,898,730	-	3,584,831	49,540,893	12,833,507
Intergovernmental revenue	-	343,390	-	-	343,390	5,755,512
Rental income	-	-	-	550,423	550,423	-
Other income	143,308	540	101,881	187,280	433,009	35,000
Total operating revenues	40,200,640	6,257,557	101,881	4,322,534	50,882,612	18,624,019
OPERATING EXPENSES						
Personal services	10,482,716	2,861,301	344,377	1,425,050	15,113,444	1,848,605
Purchased/contract services	4,051,532	201,313	61,591	1,257,115	5,571,551	15,421,670
Supplies and materials	6,922,199	262,703	72,183	757,909	8,014,994	154,680
Interfund charges	1,590,639	456,449	-	320,957	2,368,045	-
Depreciation/amortization	12,466,130	3,608,800	50,587	1,197,484	17,323,001	1,661,303
Other costs	-	-	-	91	91	-
Landfill clos/post clos costs	-	-	821,890	-	821,890	-
Total operating expenses	35,513,216	7,390,566	1,350,628	4,958,606	49,213,016	19,086,258
Operating income (loss)	4,687,424	(1,133,009)	(1,248,747)	(636,072)	1,669,596	(462,239)
NONOPERATING REVENUES (EXPENSES)						
Gain on sale of capital assets	964	-	-	480	1,444	346,910
Lease revenue	66,741	-	-	200,222	266,963	
Interest earned	(2,507,670)	13,936	(195,538)	6,701	(2,682,571)	7,419
Interest expense	(1,655,183)	-	-	(1,453)	(1,656,636)	-
Total nonoperating revenues (expenses)	(4,095,148)	13,936	(195,538)	205,950	(4,070,800)	354,329
Income (loss) before contributions and transfers	592,276	(1,119,073)	(1,444,285)	(430,122)	(2,401,204)	(107,910)
Transfers out	(135,768)	(28,957)	-	(31,548)	(196,273)	(25,407)
Transfers in	332,212	-	363,204	700,000	1,395,416	1,025,407
Capital contributions	4,833,348	2,793,032	-	-	7,626,380	-
Change in net position	5,622,068	1,645,002	(1,081,081)	238,330	6,424,319	892,090
Total net position - beginning	294,953,575	45,291,984	(3,044,790)	10,235,820		(1,953,319)
Total net position - ending	$ 300,575,643	$ 46,936,986	$ (4,125,871)	$ 10,474,150		$ (1,061,229)

Adjustment to reflect the consolidation of internal service fund activities related to business-type activities	(53,564)
Adjustment to reflect the elimination of interfund indirect cost allocations.	1,184,096
Change in net position of business-type activities	$ 7,554,851

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, 2022

	WATER AND SEWERAGE 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	$ 39,511,376	$ 6,273,796	$ 107,741	$ 4,366,897	$ 50,259,810	$ 18,126,184
Cash paid to suppliers and others	(13,331,107)	(746,907)	(139,924)	(1,481,798)	(15,699,736)	(14,753,956)
Cash paid to employees	(10,244,224)	(2,768,782)	(331,023)	(985,568)	(14,329,597)	(1,760,051)
Net cash provided by (used in) operating activities	15,936,045	2,758,107	(363,206)	1,899,531	20,230,477	1,612,177
Noncapital financing activities						
Transfer from other funds	-	-	363,204	700,000	1,063,204	1,000,000
Transfer to other funds	(135,768)	(28,957)	-	(31,548)	(196,273)	(25,407)
Net cash provided by (used in) noncapital financing activities	(135,768)	(28,957)	363,204	668,452	866,931	974,593
Capital and related financing activities						
Transfer from other funds	332,212	-	-	-	332,212	25,407
Proceeds from leases	40,503	-	-	187,709	228,212	-
Acquisition and construction of capital assets	(20,507,811)	(1,828,619)	-	(801,098)	(23,137,528)	(1,392,596)
Proceeds from sale of capital assets	964	-	-	480	1,444	346,910
Principal paid on revenue bonds	(3,980,000)	-	-	-	(3,980,000)	-
Principal paid on leases	-	-	-	(16,827)	(16,827)	-
Interest paid on revenue bonds, notes and leases	(2,262,035)	-	-	(1,353)	(2,263,388)	-
Net cash (used in) capital and related financing activities	(26,376,167)	(1,828,619)	-	(631,089)	(28,835,875)	(1,020,279)
Investing activities						
Proceeds from sales/maturities of investments	9,215,959	-	-	-	9,215,959	-
Purchase of investments	(341,136)	-	(93,357)	-	(434,493)	-
Interest received	510,357	13,936	94,003	6,701	624,997	7,419
Net cash provided by in investing activities	9,385,180	13,936	646	6,701	9,406,463	7,419
Net increase (decrease) in cash and cash equivalents	(1,190,710)	914,467	644	1,943,595	1,667,996	1,573,910
Cash and cash equivalents						
Beginning of year	7,702,804	6,398,562	322,295	2,277,710	16,701,371	3,281,998
End of year	$ 6,512,094	$ 7,313,029	$ 322,939	$ 4,221,305	$ 18,369,367	$ 4,855,908
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities						
Operating income (loss)	$ 4,687,424	$ (1,133,009)	$ (1,248,747)	$ (636,072)	$ 1,669,596	$ (462,239)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation and amortization	12,466,130	3,608,800	50,587	1,197,484	17,323,001	1,661,303
Change in assets and liabilities						
Accounts receivable	(707,935)	(24,437)	5,860	(154,373)	(880,885)	(16,729)
Inventory	(241,783)	-	-	-	(241,783)	-
Deferred charges / prepaid expense	(126)	(448)	(39)	(78)	(691)	(729)
Due from other funds	(449,266)	371,784	-	-	(77,482)	11,826
Accounts payable	294,537	(153,286)	69,867	80,226	291,344	(109,305)
Accrued liabilities	238,492	66,323	9,452	(6,382)	307,885	89,448
Customer deposits	18,671	22,380	-	8,638	49,689	-
Due to other funds	(370,099)	-	421,519	1,205,990	1,257,410	438,602
Unearned revenue	-	-	-	204,098	204,098	-
Estimated liability for landfill closure and postclosure care cost	-	-	328,295	-	328,295	-
Total adjustments	11,248,621	3,891,116	885,541	2,535,603	18,560,881	2,074,416
Net cash provided by (used in) operating activities	$ 15,936,045	$ 2,758,107	$ (363,206)	$ 1,899,531	$ 20,230,477	$ 1,612,177
Noncash investing, capital, and financing activities:						
Capital contributions from developers	$ 4,664,559	$ 2,793,032	$ -	$ -	$ 7,457,591	$ -
Increase (decrease) in fair value of investments	(2,839,475)	-	(281,716)	-	(3,121,191)	-
Acquisition of capital assets from leases	-	-	-	66,173	66,173	-
	$ 1,825,084	$ 2,793,032	$ (281,716)	$ 66,173	$ 4,402,573	$ -

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

Columbia County, Georgia
Statement of Fiduciary Net Position
June 30, 2022

	Pension Trust Funds	
	Employees' Retirement Fund	Custodial Funds
ASSETS		
Cash and cash equivalents	$ 13,138,863	$ 7,449,896
Investments, mutual funds	57,910,042	-
Total assets	71,048,905	7,449,896
LIABILITIES		
Due to others	-	2,420,918
Total liabilities	-	2,420,918
NET POSITION		
Restricted for pensions	$ 71,048,905	$ 5,028,978

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, 2022

	Pension Trust Funds	
	Employees' Retirement Fund	**Custodial Funds**
ADDITIONS		
Contributions:		
Employer	$ 4,096,240	$ -
Plan members	149,305	-
Other	52,759	-
Total contributions	4,298,304	-
Investment earnings:		
Net appreciation (depreciation) in fair value	(10,298,529)	
Interest earnings	191,754	
Total investment earnings	(10,106,775)	-
Taxes	-	219,096,530
Fines and fees	-	3,273,367
Criminal and civil bonds	-	1,137,645
Other	-	2,471,446
Total additions	(5,808,471)	225,978,988
DEDUCTIONS		
Benefits	3,001,903	-
Administrative expenses	99,346	-
Taxes and fees paid to other governments	-	144,995,090
Payments to the County	-	72,769,233
Other disbursements	-	6,361,156
Total deductions	3,101,249	224,125,479
Change in net position	(8,909,720)	1,853,509
Net Position - beginning of the year	79,958,625	3,175,469
Net Position - end of the year	$ 71,048,905	$ 5,028,978

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.

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.

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.

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.

Note 1 - Summary of significant accounting policies (Continued)

Complete financial statements of the Columbia County Board of Health and the DACC 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 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 custodial 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.

American Rescue Plan Fund – to account for funds received from the Coronavirus State and Local Fiscal Recovery Fund in accordance with the American Rescue Plan Act of 2021.

2017-2022 Special Purpose Local Option Sales Tax Fund - 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.

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

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. This fund is being replaced with the Accountability Court Fund with establishment of the Columbia Judicial Circuit.

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.

Accountability 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. This fund is replacing the Drug Court Fund with establishment of the Columbia Judicial Circuit.

Note 1 – Summary of significant accounting policies (Continued)

District Attorney Asset Forfeitures Fund – to account for forfeited property in accordance with OCGA 9-16-19.

District Attorney Victim's Assistance Fund – to account for funds assessed and collected for victim assistance activities in accordance with OCGA 15-21-132.

District Attorney Welfare Fraud Fund – to account for funds from the prosecution of food stamp fraud in accordance with the Prosecuting Attorneys' Council of Georgia Food Stamp Program.

Federal Asset Sharing Fund – 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.

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.

2020 Generator Grant Fund - to account for grant funds received from the Hazard Mitigation Grant Program for the purpose of purchasing and installing generators at fire stations and water utility sites.

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.

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.

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.

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.

Note 1 – Summary of significant accounting policies (Continued)

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.

Debt Service Fund – 2022 General Obligation Bond – to account for property tax funds designated to be used for principal and interest payments on governmental fund debt, specifically the 2022 General Obligation Bonds.

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.

Savannah Rapids Pavilion Fund – to account for the operations and maintenance of the Savannah Rapids Pavilion.

Performing Arts Center – to account for the operations and maintenance of the Performing Arts Center.

Exhibition Center - to account for the operations and maintenance of the Exhibition Center.

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 six 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 - 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.

Geographic Information Systems – to account for the County's GIS 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.

Note 1 - Summary of significant accounting policies (Continued)

Custodial Funds - Custodial funds are used to account for assets the County holds on behalf of others. The County maintains the following custodial funds:

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

Probate Court - to account for the receipt/disbursement of funds held on behalf of others under State law.

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

Sheriff's Office - to account for the receipt/disbursement of funds held on behalf of others under State law.

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

Measurement Focus and Basis of Accounting

Government-wide, Proprietary and Fiduciary Fund Financial Statements – The government-wide, proprietary fund, and fiduciary fund financial statements are reported using the economic resources measurement focus 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. For reimbursement grants in which a qualifying expenditure has been incurred, the concept of availability applies just as it does to other revenue sources. However, to avoid recognizing expenditures in one year and related reimbursements in another, the County utilizes a longer availability period of 90 days. 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.

Note 1 - Summary of significant accounting policies (Continued)

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).

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 $1.67 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.

Note 1 - Summary of significant accounting policies (Continued)

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

Leases

The County implemented GASB Statement No. 87, *Leases*, as of July 1, 2021. The County is a lessee for leases of building space and equipment. As such, the County has recognized a lease liability and right-to-use lease assets in the government-wide and proprietary fund financial statements. At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. The lease asset is then amortized in a systematic and rational manner over the shorter of the lease term or the life of the underlying asset. The amortization of the lease assets is reported as an outflow of resources.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) the lease term, and (3) lease payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long- term debt on the statement of net position.

The County is a lessor for buildings and towers. As such, the County recognizes a lease receivable and a deferred inflow of resources in the government-wide, governmental fund, and proprietary fund financial statements. At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the County determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) the lease term, and (3) lease receipts.

- The County uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

Note 1 - Summary of significant accounting policies (Continued)

The County monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

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
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 assets 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 funds 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 funds 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 net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has five 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 funds 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. A deferred inflow related to leases is reported in the government-wide, governmental funds, and proprietary funds statements of net position. This amount is deferred and amortized over the shorter of the lease term or the life of the underlying asset. 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 an ordinance. The Board is the highest level of decision-making authority for the County that can commit fund balance. Once adopted, the limitation imposed by the formal action remains in place until a similar action is taken to 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 $5,000 or less may be authorized by the Internal Services Director.
   b. Transfers within departments 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, 2022:

- **American Rescue Plan Fund** – The fund deficit of $3,484 is due to a difference in the timing of expenditures and grant reimbursements. This deficit is expected to be recovered from reimbursements received in the next fiscal year.
- **Transportation SPLOST** – The fund deficit of $1,809,446 is due to a difference in the timing of expenditures and grant reimbursements. This deficit is expected to be recovered from reimbursements received in the next fiscal year.
- **Solid Waste Management Fund -** The fund deficit of $4,125,871 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.
- **Accountability Court Fund** - The fund deficit of $15,890 is due to a difference in the timing of expenditures and grant reimbursements. This deficit is expected to be recovered from reimbursements received in the next fiscal year.
- **Generator Grant Fund –** The fund deficit of $161,995 is due to a difference in the timing of expenditures and grant reimbursements. This deficit is expected to be recovered from reimbursements received in the next fiscal year.
- **Insurance Premium Tax Fund –** The fund deficit of $100,087 is due to transfers to other funds. This deficit is expected to be recovered from revenues received in the next fiscal year.
- **Exhibition Center –** The fund deficit of $162,684 is due to the creation of a new fund. This deficit is expected to be recovered from user fees or contributions from the General Fund.
- **Employee Medical Fund -** The fund deficit of $4,539,303 is due to medical claims exceeding contributions. This deficit is expected to be recovered from contributions from the General Fund and plan design changes.

Note 3 - Deposits and investments

Deposits: Deposits and investments as of June 30, 2022, are classified in the accompanying financial statements as follows:

Statement of net position:		
Primary Government		
Cash and cash equivalents - unrestricted	$	51,709,288
Investments - unrestricted		75,636,270
Cash and cash equivalents - restricted		118,259,979
Investments - restricted		27,740,435
	$	273,345,972
Component Units		
Cash and cash equivalents - unrestricted - Development Authority	$	9,471,493
Cash and cash equivalents - unrestricted - Board of Health		3,626,057
Cash and cash equivalents - unrestricted - Convention and Visitors Bureau		690,690
Investments - unrestricted - Convention and Visitors Bureau		105,840
Cash and cash equivalents - unrestricted - Greater Clarks Hill Regional Library		1,060,719
	$	14,954,799
Fiduciary funds:		
Cash and cash equivalents - unrestricted	$	20,588,759
Investments - unrestricted		57,910,042
	$	78,498,801

Investments: The County had the following assets measured at fair value on a recurring basis and related investment maturities as of June 30, 2022:

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	-	$ -	$ 41,201,024	$ -	$ 41,201,024
Federal Home Loan Mortgage	02/28/21 - 12/15/46	-	17,109,537	-	17,109,537
Federal National Mortgage Assoc	10/07/21 - 11/15/45	-	2,487,479	-	2,487,479
Federal Farm Credit Bank	12/09/25 - 10/30/34	-	7,952,829	-	7,952,829
Federal Home Loan Bank	01/30/25 - 03/10/31	-	24,936,699	-	24,936,699
Municpal Bonds	10/01/23 - 08/01/33	-	2,422,682	-	2,422,682
Other Mutual Funds	-	57,910,042	-	-	57,910,042
Certificates of Deposit	-	7,266,455	-	-	7,266,455
Total Investments for the County, excluding component units		$ 65,176,497	$ 96,110,250	$ -	$ 161,286,747

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, 2022, 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

Taxes receivable

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. Taxes receivable in the General Fund was reduced by an allowance for doubtful accounts of $128,000.

Property taxes were levied on August 8, 2021. Tax bills were mailed on September 2, 2021, and were due upon receipt. Property taxes were delinquent if not paid by November 15, 2021.

Note 4 – Receivables (Continued)

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

Receivable	Fund	Allowance Amount
Taxes receivable	General Fund	$ 128,000
Accounts receivable	Water and Sewerage Fund	$ 1,913,488
Accounts receivable	Storm Water Utility Fund	$ 253,947

Lease Receivable
Governmental activities. The County leases building space to various third parties. As of June 30, 2022, the County had a lease receivable of $338,795. The County considers the receivable to be fully collectible. These leases have a discount rate of 2.55% with total annual payments ranging from $6,500 to $264,000 extending through 2023.

Business-type activities. The County leases building and tower space to various third parties. As of June 30, 2022, the County had a lease receivable of $738,275. The County considers the receivable to be fully collectible. These leases have a discount rate of 2.55% with total annual payments ranging from $2,700 to $54,000 extending through 2026.

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, 2022, is as follows:

	Receivable Fund						
Payable Fund	General	Fire Services	Water and Sewerage	Storm Water Utility	Nonmajor Governmental	Internal Service	Total
General	$ -	$ 314,767	$ 341,239	$ 727,610	$ 15,083,719	$ 1,173,233	$ 17,640,568
ARPF	2,477,055	-	-	-	-	-	2,477,055
2017-2022 SPLOST	241	-	-	-	-	-	241
TSPLOST	138,657	-	-	-	-	-	138,657
Water and Sewerage	-	-	-	5,944	-	-	5,944
Solid Waste Management	2,316,330	-	-	-	-	-	2,316,330
Nonmajor Governmental	3,408,545	-	-	-	-	-	3,408,545
Nonmajor Enterprise	2,028,741	-	-	-	-	-	2,028,741
Internal Service	9,827,105	-	665,460	-	-	-	10,492,565
	$ 20,196,674	$ 314,767	$ 1,006,699	$ 733,554	$ 15,083,719	$ 1,173,233	$ 38,508,646

Note 5 - Interfund balances and activities (Continued)

Advances To/From Other Funds

Advances to/from other funds as of June 30, 2022, 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, 2022, are summarized below:

	Transfers in:									
Transfers out:	General	Fire Services	2017-2022 SPLOST	TSPLOST	Water and Sewer Fund	Solid Waste Management Fund	Nonmajor Governmental	Nonmajor Enterprise	Internal Service	Total
General	$ -	$ -	$ -	$ -	$ -	$ 363,204	$ 11,500,319	$ 700,000	$ 538,009	$ 13,101,532
Fire Services Fund	-	-	-	-	-	-	2,049	-	204,518	206,567
ARPA	-	-	-	-	332,212	-	675,505	-	-	1,007,717
2017-2022 SPLOST	-	-	-	-	-	-	5,129,357	-	-	5,129,357
TSPLOST	-	-	-	-	-	-	5,842	-		5,842
Water and Sewer Fund	-	-	-	-	-	-	26,538	-	109,230	135,768
Storm Water Utility	-	-	-	-	-	-	-	-	28,957	28,957
Nonmajor Governmental	200,000	1,898,900	14,258	444,973	-	-	1,516,396	-	87,738	4,162,265
Nonmajor Enterprise	-	-	-	-	-	-	-	-	31,548	31,548
Internal Service Fund	-	-		-	-	-	-	-	25,407	25,407
Total transfers	$ 200,000	$ 1,898,900	$ 14,258	$ 444,973	$ 332,212	$ 363,204	$ 18,856,006	$ 700,000	$ 1,025,407	$ 23,834,960

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, 2022, 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	$ 30,480,270	$ 14,279	$ -	$ 30,494,549
Infrastructure - Right of way land	44,093,748	2,539,194	-	46,632,942
Construction in progress	89,743,184	33,333,981	(62,486,380)	60,590,785
Total capital assets not being depreciated	164,317,202	35,887,454	(62,486,380)	137,718,276
Capital assets being depreciated/amortized:				
Buildings	156,694,125	40,671,533	-	197,365,658
Improvements other than buildings	54,133,532	4,728,368	-	58,861,900
Infrastructure	343,059,806	18,725,602	-	361,785,408
Vehicles, machinery and equipment	66,719,488	4,779,890	(1,885,405)	69,613,973
Right-to-use leased buildings	-	472,619	-	472,619
Right-to-use leased equipment	-	528,469	-	528,469
Total capital assets being depreciated	620,606,951	69,906,481	(1,885,405)	688,628,027
Less accumulated depreciation/amortization for:				
Buildings	(85,157,673)	(5,899,312)	-	(91,056,985)
Improvements other than buildings	(10,693,816)	(1,481,072)	-	(12,174,888)
Infrastructure	(259,013,654)	(11,400,547)	-	(270,414,201)
Vehicles, machinery and equipment	(52,202,026)	(5,621,622)	1,885,405	(55,938,243)
Right-to-use leased buildings	-	(229,676)	-	(229,676)
Right-to-use leased equipment	-	(207,609)	-	(207,609)
Total accumulated depreciation/amortization	(407,067,169)	(24,839,838)	1,885,405	(430,021,602)
Total capital assets being depreciated/amortized, net	213,539,782	45,066,643	-	258,606,425
Governmental activities capital assets, net	$ 377,856,984	$ 80,954,097	$ (62,486,380)	$ 396,324,701

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

General government	$ 3,500,727
Judicial	682,780
Public safety	5,064,576
Public works	12,154,709
Culture and recreation	3,172,329
Health and welfare	264,717
	$ 24,839,838

Note 6 – Capital assets (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
Business-type Activities:				
Water and Sewerage Fund				
Capital assets not being depreciated:				
Land	$ 998,336	$ -	$ -	$ 998,336
Construction in progress	9,628,356	11,098,945	(9,228,157)	11,499,144
Total capital assets not being depreciated	10,626,692	11,098,945	(9,228,157)	12,497,480
Capital assets being depreciated:				
Land improvements	38,932	-	-	38,932
Buildings	9,566,331	-	-	9,566,331
Utility plant and distribution systems	307,220,176	17,603,635	-	324,823,811
Donated subdivisions	132,043,712	4,664,559	-	136,708,271
Machinery and equipment	11,968,446	1,010,756	-	12,979,202
Furniture and fixtures	220,702	-	-	220,702
Vehicles	6,812,871	191,421	(282,394)	6,721,898
Total capital assets being depreciated	467,871,170	23,470,371	(282,394)	491,059,147
Less accumulated depreciation for:				
Land improvements	(15,482)	(2,033)	-	(17,515)
Buildings	(3,709,762)	(362,906)	-	(4,072,668)
Utility plant and distribution systems	(108,053,665)	(7,819,285)	-	(115,872,950)
Donated subdivisions	(54,149,619)	(3,148,281)	-	(57,297,900)
Machinery and equipment	(7,932,553)	(750,207)	-	(8,682,760)
Furniture and fixtures	(203,615)	(1,542)	-	(205,157)
Vehicles	(6,072,302)	(381,876)	282,394	(6,171,784)
Total accumulated depreciation	(180,136,998)	(12,466,130)	282,394	(192,320,734)
Total capital assets being depreciated, net	287,734,172	11,004,241	-	298,738,413
Water and Sewerage Fund capital assets, net	$ 298,360,864	$ 22,103,186	$ (9,228,157)	$ 311,235,893

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	$ 350,640	$ -	$ 1,001,808
Capital assets being depreciated:				
Land improvements	847,568	-	-	847,568
Machinery and equipment	4,073,804	15,244	-	4,089,048
Furniture and fixtures	8,449	-	-	8,449
Vehicles	1,689,818	-	-	1,689,818
Storm water systems	15,862,723	1,462,735	-	17,325,458
Donated subdivisions	52,445,281	2,793,032	-	55,238,313
Total capital assets being depreciated	74,927,643	4,271,011	-	79,198,654
Less accumulated depreciation for:				
Land improvements	(647,200)	(41,388)	-	(688,588)
Machinery and equipment	(1,954,253)	(357,154)	-	(2,311,407)
Furniture and fixtures	(8,449)	-	-	(8,449)
Vehicles	(1,391,722)	(109,520)	-	(1,501,242)
Storm water systems	(4,621,853)	(795,654)	-	(5,417,507)
Donated subdivisions	(29,101,603)	(2,305,084)	-	(31,406,687)
Total accumulated depreciation	(37,725,080)	(3,608,800)	-	(41,333,880)
Total capital assets being depreciated, net	37,202,563	662,211	-	37,864,774
Storm Water Utility Fund capital assets, net	$ 37,853,731	$ 1,012,851	$ -	$ 38,866,582
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	511,303	-	-	511,303
Total capital assets being depreciated	7,864,718	-	-	7,864,718
Less accumulated depreciation for:				
Land improvements	(6,446,319)	-	-	(6,446,319)
Buildings	(358,515)	(34,891)	-	(393,406)
Machinery and equipment	(422,911)	(15,696)	-	(438,607)
Total accumulated depreciation	(7,227,745)	(50,587)	-	(7,278,332)
Total capital assets being depreciated, net	636,973	(50,587)	-	586,386
Solid Waste Management Fund capital assets, net	$ 1,189,867	$ (50,587)	$ -	$ 1,139,280

Note 6 – Capital assets (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
Business-type Activities - continued:				
Savannah Rapids Pavilion				
Capital assets not being depreciated:				
Land	$ 134,630	$ -	$ -	$ 134,630
Capital assets being depreciated:				
Buildings	5,618,373	-	-	5,618,373
Machinery and equipment	19,958	-	-	19,958
Vehicles	5,370	-	-	5,370
Total capital assets being depreciated	5,643,701	-	-	5,643,701
Less accumulated depreciation for:				
Buildings	(4,128,419)	(122,582)	-	(4,251,001)
Machinery and equipment	(19,958)	-	-	(19,958)
Vehicles	(5,370)	-	-	(5,370)
Total accumulated depreciation	(4,153,747)	(122,582)	-	(4,276,329)
Total capital assets being depreciated, net	1,489,954	(122,582)	-	1,367,372
Savannah Rapids Pavilion capital assets, net	$ 1,624,584	$ (122,582)	$ -	$ 1,502,002
Communication Utility Fund				
Capital assets being depreciated/amortized:				
Infrastructure	$ 17,012,406	$ 787,031	$ -	$ 17,799,437
Vehicles	164,866	-	-	164,866
Machinery and equipment	2,309,477	14,067	-	2,323,544
Right-to-use leased building	-	66,173	-	66,173
Total capital assets being depreciated/amortized	19,486,749	867,271	-	20,354,020
Less accumulated depreciation/amortization for:				
Infrastructure	(6,699,615)	(817,797)	-	(7,517,412)
Vehicles	(115,481)	(16,031)	-	(131,512)
Machinery and equipment	(1,981,079)	(223,027)	-	(2,204,106)
Right-to-use leased building	-	(18,047)	-	(18,047)
Total accumulated depreciation/amortization	(8,796,175)	(1,074,902)	-	(9,871,077)
Total capital assets being depreciated/amortized, net	10,690,574	(207,631)	-	10,482,943
Communications Utility Fund capital assets, net	$ 10,690,574	$ (207,631)	$ -	$ 10,482,943

Note 6 – Capital assets (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
Discretely presented component units:				
DACC				
Capital assets not being depreciated:				
Land	$ 5,999,381	$ -	$ (157,680)	$ 5,841,701
Capital assets being depreciated:				
Furniture and equipment	8,927	-	-	8,927
Less accumulated depreciation	(1,488)	(1,785)	-	(3,273)
Total capital assets being depreciated, net	7,439	(1,785)	-	5,654
DACC capital assets, net	$ 6,006,820	$ (1,785)	$ (157,680)	$ 5,847,355
CCCVB				
Capital assets being depreciated:				
Furniture and equipment	$ 14,900	$ -	$ -	$ 14,900
Less accumulated depreciation	(6,275)	(1,281)	-	(7,556)
Total capital assets being depreciated, net	8,625	(1,281)	-	7,344
CCCVB capital assets, net	$ 8,625	$ (1,281)	$ -	$ 7,344
GCHRL				
Capital assets being depreciated:				
Furniture and equipment	$ 13,066	$ -	$ -	$ 13,066
Less accumulated depreciation	(13,066)	-	-	(13,066)
Total capital assets being depreciated, net	-	-	-	-
GCHRL capital assets, net	$ -	$ -	$ -	$ -

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 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%. In connection with the issuance of the Series 2022 General Obligation Taxable Refunding Bond, the County partially refunded Series 2017 in the amount of $38,325,000.

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.

General Obligation Refunding Bonds Series 2022 – serviced by property taxes dedicated for debt service
On March 31, 2022, in connection with the refunding of the General Obligation Bonds Series 2017, the County issued a $49,990,000 direct purchase general obligation taxable refunding bond, Series 2022, with an interest rate of 2.55%. The Series 2022 bond was issued to advance refund $38,325,000 of the outstanding series 2017 general obligation bonds, maturing from 2028-2037, with an interest rate of 5.0%. 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 refunded 2017 series bonds. As a result, the portion of the 2017 series bonds that were refunded are considered defeased, and the County has removed the liability from its accounts. Interest on the Series 2022 bond 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, 2022, is as follows:

General Obligation Sales Tax Bonds, Series 2015	$	2,815,000
General Obligation Refunding Bonds, Series 2016A		4,425,000
General Obligation Bonds, Series 2017		13,195,000
General Obligation Refunding Bonds, Series 2022		44,990,000
Bond issue premiums		2,315,846
Total outstanding general obligation bond debt	$	67,740,846

The annual principal and interest requirements for the County's outstanding general obligation debt as of June 30, 2022, are:

Governmental Activities

June 30,	Principal	Interest	Total	Coupon Rate
	General Obligation Sales Tax Bonds, Series 2015			
2023	2,815,000	140,750	2,955,750	5.00
	$ 2,815,000	$ 140,750	$ 2,955,750	
	General Obligation Refunding Bonds, Series 2016A			
2023	2,180,000	80,093	2,260,093	1.81
2024	2,245,000	40,635	2,285,635	1.81
	$ 4,425,000	$ 120,728	$ 4,545,728	
	General Obligation Refunding Bonds, Series 2017			
2023	2,390,000	659,750	3,049,750	5.00
2024	2,505,000	540,250	3,045,250	5.00
2025	2,635,000	415,000	3,050,000	5.00
2026	2,765,000	283,250	3,048,250	5.00
2027	2,900,000	145,000	3,045,000	5.00
	$ 13,195,000	$ 2,043,250	$ 15,238,250	

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

Governmental Activities (continued)

June 30,	Principal	Interest	Total	Coupon Rate
	General Obligation Refunding Bonds, Series 2022			
2023	840,000	863,621	1,703,621	2.55
2024	510,000	1,125,826	1,635,826	2.55
2025	520,000	1,112,820	1,632,820	2.55
2026	535,000	1,099,560	1,634,560	2.55
2027	550,000	1,085,918	1,635,918	2.55
2028-2032	19,970,000	4,361,266	24,331,266	2.55
2033-2037	22,065,000	1,710,160	23,775,160	2.55
	44,990,000	11,359,171	56,349,171	

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 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, 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 2020
On March 4, 2020, in connection with the refunding of the 2010 Water and Sewerage Refunding Revenue Bonds in the amount of $16,285,000 and the 2017 Water and Sewerage Refunding Revenue Bond in the amount of $39,945,000, the System issued Series 2020 Water and Sewerage Refunding Revenue Bonds in the aggregate principal amount of $46,690,000.

The Series 2020 Bonds were issued for the purpose of (i) refunding its Series 2010 Water and Sewerage Refunding Revenue Bonds maturing in 2021 through 2035, (ii) refunding its Series 2017 Water and Sewerage Refunding Revenue Bond maturing in 2021 through 2035, and (iii) paying the costs of issuing the Series 2020 Bonds.

The Series 2020 Bonds are secured by a pledge of and charge or lien on the net revenues of the Water and Sewerage System, as governed by the master bond resolution adopted on August 17, 2010, and on a parity basis with the prior 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)

D. Summary of Revenue Bonds outstanding

A summary of revenue bond indebtedness as of June 30, 2022, is as follows:

Water and Sewerage Refunding Revenue Bonds, Series 2014	$ 3,610,000
Water and Sewerage Refunding Revenue Bonds, Series 2020	40,125,000
Bond issuance premiums	8,895,437
Total Outstanding Revenue Debt	$ 52,630,437

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 $58,460,080. Principal and interest paid for the current year and net income available for debt service were $6,242,035 and $14,712,625, respectively.

The annual requirements of principal and interest to amortize each of the County's outstanding revenue debt as of June 30, 2022, are as follows:

	Business-type Activities			
	Revenue Bond Debt			
June 30,	Principal	Interest	Total	Coupon Rate
Water and Sewerage Refunding Revenue Bonds, Series 2014				
2023	280,000	91,499	371,499	2.53
2024	285,000	84,402	369,402	2.53
2025	3,045,000	77,179	3,122,179	2.53
	$ 3,610,000	$ 253,080	$ 3,863,080	
Water and Sewerage Refunding Revenue Bonds, Series 2020				
2023	3,875,000	2,006,250	5,881,250	5.00
2024	4,070,000	1,812,500	5,882,500	5.00
2025	1,525,000	1,609,000	3,134,000	5.00
2026	2,440,000	1,532,750	3,972,750	5.00
2027	2,560,000	1,410,750	3,970,750	5.00
2028-3032	11,575,000	5,002,250	16,577,250	5.00
2033-2035	14,080,000	1,098,500	15,178,500	5.00
	$ 40,125,000	$ 14,472,000	$ 54,597,000	

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. During fiscal year 2022, the County made the final payment on the lease. As a result, the lease is no longer a liability of the County.

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, 2022, are as follows:

	Governmental Activities		
	Lease Purchase Agreements		
June 30,	Principal	Interest	Total
2023	50,485	10,705	61,190
2024	52,129	9,061	61,190
2025	53,827	7,363	61,190
2026	55,580	5,610	61,190
2027-2028	116,650	5,730	122,380
	$ 328,671	$ 38,469	$ 367,140

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

F. Right-to-use Leased Assets

Governmental activities
The County has entered into two building leases and four equipment leases with discount rates of 2.55% and annual payments ranging from $1,000 to $85,000 extending through 2027. The County recorded right-to-use leased assets of $1,001,088, which are included as capital assets in the government-wide statement of net position. The net book value of these leased assets as of June 30, 2022, was $563,803.

Business-type activities
The County has entered into a building lease with a discount rate of 2.55% extending through 2025. The County recorded a right-to-use leased asset of $66,173, which is included as a capital asset in the government-wide statement of net position and proprietary funds statement of net position. The net book value of this leased asset as of June 30, 2022, was $48,126.

The annual requirements of principal and interest for the County's outstanding right-to-use leased assets as of June 30, 2022, are as follows:

	Governmental Activities		
June 30,	Principal	Interest	Total
2023	140,382	16,681	157,063
2024	134,517	13,052	147,569
2025	305,201	6,111	311,312
2026	84,441	2,959	87,400
2027	77,448	836	78,284
	$ 741,989	$ 39,639	$ 781,628

	Business-type Activities		
June 30,	Principal	Interest	Total
2023	17,669	1,019	18,688
2024	18,690	556	19,246
2025	12,987	98	13,085
	$ 49,346	$ 1,673	$ 51,019

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

G. Refunding and Advance Refunding

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 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 March 4, 2020, the County issued Water and Sewerage Refunding Revenue Bonds in the aggregate principal amount of $46,690,000, with an interest rate of 5%, to refund a portion of outstanding 2010 Water and Sewerage Refunding Revenue Bonds in the amount of $16,285,000 with interest rates ranging from 4.0% to 5.0% and all of its outstanding 2017 Water and Sewerage Refunding Revenue Bond in the amount of $39,945,000 with an interest rate of 1.585%. The net proceeds of $57,224,069 (after payment of $643,927 of underwriting fees and other issuance costs) plus an additional $341,401 of sinking fund monies were used to repay the outstanding 2010 Series bonds and the outstanding 2017 Series bond maturing in 2021 through 2035. As a result, the Series 2010 bonds and the 2017 bond are no longer a liability of the System.

The refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $412,399. This gain, combined with the previous unamortized loss of $2,143,330, is reported in the accompanying financial statements as a deferred outflow and is being charged to operations through the year 2035 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 $5.7 million and to obtain an economic gain (difference between present values of the old and new debt service payments) of approximately $4.9 million.

On March 31, 2022, the County issued a $49,990,000 direct purchase general obligation taxable refunding bond, Series 2022, with an interest rate of 2.55%, to advance refund $38,325,000 of the outstanding series 2017 general obligation bonds, maturing from 2028 – 2037, with an interest rate of 5.0%. The net proceeds of $44,466,333 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 2017 series bonds. As a result, the portion of the 2017 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 $117,872. This difference, reported in the accompanying government-wide financial statements as a deferred inflow, is being charged to operations through the year 2037 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 $2.86 million and to obtain an economic gain (difference between present values of the old and new debt service payments) of approximately $2.44 million.

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, 2022. 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, $133,884 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	$ 5,495,000	$ -	$ (2,680,000)	$ 2,815,000	$ 2,815,000
Series 2016A	6,530,000	-	(2,105,000)	4,425,000	2,180,000
Series 2017	53,795,000	-	(40,600,000)	13,195,000	2,390,000
Series 2022	-	44,990,000	-	44,990,000	840,000
Bond issuance premiums	9,021,201	-	(6,705,355)	2,315,846	-
Total bonds payable	74,841,201	44,990,000	(52,090,355)	67,740,846	8,225,000
Other liabilities:					
Net OPEB liability	6,727,396	-	(652,103)	6,075,293	-
Lease purchase agreements	773,400	-	(444,729)	328,671	50,485
Lease liabilities	-	1,001,088	(259,099)	741,989	140,382
Compensated absences	8,083,482	5,613,622	(4,788,877)	8,908,227	4,454,113
Total other liabilities	15,584,278	6,614,710	(6,144,808)	16,054,180	4,644,980
Governmental activities long-term liabilities	$ 90,425,479	$ 51,604,710	$ (58,235,163)	$ 83,795,026	$ 12,869,980
Business-type activities:					
Revenue debt:					
Water and Sewerage Refunding Bonds:					
Series 2014	$ 4,545,000	$ -	$ (935,000)	$ 3,610,000	$ 280,000
Series 2020	43,170,000	-	(3,045,000)	40,125,000	3,875,000
Bond issuance premiums	9,597,708	-	(702,271)	8,895,437	-
Total revenue debt	57,312,708	-	(4,682,271)	52,630,437	4,155,000
Other liabilities:					
Net OPEB liability	1,190,823	-	(127,634)	1,063,189	-
Lease liabilities	-	66,173	(16,827)	49,346	17,669
Compensated absences	1,474,550	1,154,521	(1,053,021)	1,576,050	788,025
Liability for landfill closure and postclosure care costs	8,007,187	821,890	(493,595)	8,335,482	347,312
Total other liabilities	10,672,560	2,042,584	(1,691,077)	11,024,067	1,153,006
Business-type activities long-term liabilities	$ 67,985,268	$ 2,042,584	$ (6,373,348)	$ 63,654,504	$ 5,308,006

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.

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. Because the

County is currently providing funds for the debt service payments, an intergovernmental payable and receivable are recognized in the government-wide statement of net position.

Development Authority Taxable Revenue Bond, Series 2020
On December 29, 2020, the DACC issued a $11,217,000 direct purchase taxable revenue bond, Series 2020, with an interest rate of 2.03%. The Series 2020 Bond was issued to finance the acquisition and improvement of property for the development of an industrial park for the purpose of promoting trade, commerce, industry and employment opportunities. Interest on the Series 2020 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.

The Series 2020 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, in the event the DACC is unable to pay the debt service on the Bond. The annual requirements of principal and interest as of June 30, 2022, are as follows:

	DACC		
	Taxable Revenue Bond, Series 2017		
June 30,	Principal	Interest	Total
2023	566,000	124,347	690,347
2024	586,000	103,496	689,496
2025	608,000	81,884	689,884
2026	630,000	59,477	689,477
2027	652,000	36,272	688,272
2028	676,000	12,236	688,236
	$ 3,718,000	$ 417,712	$ 4,135,712

	Taxable Revenue Bond, Series 2020		
June 30,	Principal	Interest	Total
2023	867,000	206,644	1,073,644
2024	885,000	188,861	1,073,861
2025	902,000	170,723	1,072,723
2026	921,000	152,220	1,073,220
2027	940,000	133,330	1,073,330
2028-2031	6,098,000	271,919	6,369,919
	$ 10,613,000	$ 1,123,697	$ 11,736,697

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

Columbia County Convention & Visitors Bureau Loan Payable
Due to the uncertainty of COVID-19 on the hospitality industry, the CCCVB authorized the acceptance of an Economic Injury Disaster Loan (EIDL) on July 1, 2020, through the Small Business Administration (SBA). The original loan amount of $150,000 is payable in equal monthly installments of $641 at an interest rate of 2.75% for 30 years. Payments were deferred by SBA until July 2022.

The CCCVB received a loan under the Paycheck Protection Program ("PPP"), established under the Coronavirus Aid, Relief, and Economic Security Act ("CARES" Act) and administered by the SBA. The CCCVB applied for and was notified on March 23, 2022, that $28,113 in eligible expenditures for payroll and other expenses described in the CARES Act was forgiven.

The following is a summary of long-term debt transactions for the discretely presented component units for the year ended June 30, 2022:

	Beginning Balances	Additions	Reductions	Ending Balances	Current Portion
DACC					
Taxable Revenue Bond, Series 2017	$ 4,264,000	$ -	$ (546,000)	$ 3,718,000	$ 566,000
Taxable Revenue Bond, Series 2020	11,217,000	-	(604,000)	$ 10,613,000	867,000
DACC long-term liabilities	$ 15,481,000	$ -	$ (1,150,000)	$ 14,331,000	$ 1,433,000
Board of Health					
Compensated absences	$ 79,581	$ 22,599	$ -	$ 102,180	$ 102,180
Net pension liability	1,203,075	-	(486,037)	717,038	-
Net OPEB liability	295,608	-	(223,365)	72,243	-
Board of Health long-term liabilities	$ 1,578,264	$ 22,599	$ (709,402)	$ 891,461	$ 102,180
CCCVB					
Loan payable	$ 178,013	$ 6,693	$ (33,615)	$ 151,091	$ -
CCCVB long-term liabilities	$ 178,013	$ 6,693	$ (33,615)	$ 151,091	$ -
GCHRL					
Compensated absences	$ 179,880	$ 160,176	$ (149,492)	$ 190,564	$ 95,282
GCHRL long-term liabilities	$ 179,880	$ 160,176	$ (149,492)	$ 190,564	$ 95,282

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	$ 4,386	$ -
Taxes receivable net of allowance, unavailable - Special Revenue Fund	38,688	-
Accounts receivable, unavailable - Special Revenue Fund	4,712	-
Grant proceeds due, unavailable - Special Revenue Fund	175,315	-
Taxes receivable net of allowance, unavailable - Debt Service Fund	13,347	-
Income received in advance of being earned - General Fund	-	81,293
Income received in advance of being earned - Special Revenue Fund	-	5,875
Grant proceeds received in advance of being earned - Special Revenue Fund	-	28,024,415
Rental income received in advance of being earned - Special Revenue Fund	-	8,925
Rental income received in advance of being earned - Enterprise Fund	-	421,184
	$ 236,448	$ 28,541,692

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, 2022, the County has a remaining 18 years of monitoring. Adequate funding is available to support closure and post-closure operations. The estimated liabilities for landfill closure and postclosure costs as of June 30, 2022, are as follows:

Cell	Usage	Estimated Liability
Unlined cell	100%	$ 1,592,120
D Cell	100%	6,743,362
Total		$ 8,335,482

Note 10 – Fund balance classifications

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

Special Programs, restricted:	Nonmajor Governmental Funds
Building inspections	$ 1,701,268
Library	520,648
E911	2,243,870
Courts	913,254
Public safety	784,110
Tourism & events	1,036,020
Grants	29,006
Transportation/roads	3,532,043
Total restricted	$ 10,760,219
Special Programs, committed:	
Recreation	$ 180,045
Street lights districts	2,489,060
Public safety	86,751
Tourism & events	124,582
Total committed	$ 2,880,438

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, 2022, there was one series of DACC tax exempt industrial revenue bonds outstanding, with an aggregate principal amount of $12,925,000.

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, 2022. 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 $250,000 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 payable of $10,664.

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 $250,000 loss retention level 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.

Note 12 - Risk management (Continued)

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.

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 2022 and 2021 are as follows:

2022	General Fund	Employee Medical	Risk Management	Total
Unpaid claims, beginning	$ 1,168,676	$ 1,500,000	$ 577,811	$ 3,246,487
Incurred claims	288,797	11,254,607	856,907	12,400,311
Claims paid	(853,330)	(11,254,607)	(1,036,476)	(13,144,413)
Unpaid claims, ending	$ 604,143	$ 1,500,000	$ 398,242	$ 2,502,385
2021				
Unpaid claims, beginning	$ 411,626	$ 1,500,000	$ 445,570	$ 2,357,196
Incurred claims	1,432,003	9,531,296	689,867	11,653,166
Claims paid	(674,953)	(9,531,296)	(557,626)	(10,763,875)
Unpaid claims, ending	$ 1,168,676	$ 1,500,000	$ 577,811	$ 3,246,487

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, doing business as MissionSquare Retirement, 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, 2022, 99.2% or 1,323 of the County's 1,334 employees were eligible to receive employer contributions into the plan. The payroll for eligible employees amounted to $71,394,217 for the year ended June 30, 2022. During the year ended June 30, 2022, the County contributed $4,096,240 to the defined contribution plan, or approximately 6% of the covered payroll. The defined contribution plan assets at June 30, 2022, are as follows (reported at fair value for financial reporting purposes):

Money Funds	$	13,138,863
Mutual Funds		57,910,042
Total assets	$	71,048,905

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 $20,500 for calendar year 2022. Any employee participant who reaches age 50 before the end of the calendar year 2022 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, doing business as MissionSquare Retirement, 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, 2022, 93.2% or 1,243 of the County's 1,334 employees were participants in the deferred compensation plan. The employees of the County contributed $5,150,313 to the deferred compensation plan during the year ended June 30, 2022. 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' 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, 2022 was 23.35% of annual covered payroll for Old and New Plan members and 21.57% for GSEPS members. The Board's contributions to ERS totaled $184,307 for the year ended June 30, 2022. 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, 2022, the Board reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2020. An expected total pension liability as of June 30, 2021 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, 2021. At June 30, 2021, the Employer's proportion was 0.030657%, which was an increase of 0.002114% from its proportion measured as of June 30, 2020.

Note 13 - Pension plans (Continued)

For the year ended June 30, 2022, the Board recognized a pension benefit of $112,273. At June 30, 2022, 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	$ -	$ 662,713
Differences between expected and actual experience	16,969	-
Changes of assumptions	206,487	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	50,610	34,391
Employer contributions subsequent to the measurement date	184,307	-
Total	$ 458,373	$ 697,104

Board contributions subsequent to the measurement date of $184,307 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, 2023. 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:	
2023	$ (6,990)
2024	(77,980)
2025	(161,053)
	$ (423,038)

Actuarial assumptions: The total pension liability as of June 30, 2021 was determined by an actuarial valuation as of June 30, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.00% to 6.75%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation

Mortality rates are as follows:

- The Pub-2010 General Employee Table, with no adjustments, projected generationally with the MP-2019 scale is used for both males and females while in active service.
- The Pub-2010 Family of Tables projected generationally with the MP-2019 Scale and with further adjustments are used for post-retirement mortality assumptions as follows:

Participant Type	Membership Table	Set Forward (+) / Setback (-)	Adjustment to Rates
Service Retirees	General Healthy Annuitant	Male: +1; Fermale: +1	Male: 105%; Female: 108%
Disability Retirees	General Disabled	Male: -3; Female: 0	Male: 103%; Female: 106%
Beneficiaries	General Contingent Survivors	Male: +2; Female: +2	Male: 106%; Female: 105%

Note 13 - Pension plans (Continued)

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2019.

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%	-1.50%
Domestic large equities	46.40%	9.20%
Domestic small equities	1.10%	13.40%
International developed market equities	11.70%	9.20%
International emerging market equities	5.80%	10.40%
Alternatives	5.00%	10.60%
Total	100.00%	

* Rates shown are net of inflation

Discount rate: The discount rate used to measure the total pension liability was 7.00%. 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 7.00%, 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 (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current discount rate (7.00%)	1% Increase (8.00%)
Employer's proportionate share of the net pension liability	$ 1,313,955	$ 717,038	$ 212,211

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, 2022.

Inactive employees or beneficiaries currently receiving benefit payments	52
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	1,106
	1,158

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 $250,000 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 2022, the County contributed $9.9 million, or 77% of total premiums, and plan members contributed $2.9 million, or 23% of total premiums, to the employee group health program. The required monthly contribution rates of plan members range from $73-$389, 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, 2022, retiree claims paid were in excess of retiree contributions. Therefore, the County contributed $16,537 on behalf of retirees and/or beneficiaries to the OPEB Health Care Plan during the fiscal year. The County 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, 2022, (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, 2021 (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 2.16%. The discount rate used to roll forward the total OPEB liability as of the actuarial valuation date to the measurement date was 3.54%. These rates reflect the yield on Bond Buyer 20-Bond GO Index at June 30, 2021 and 2022, 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, 2022, 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 RPH-2006 Mortality Table with MP-2020 scale, with separate rates for males and females, for the beginning of the fiscal year and RPH-2006 with MP-2021 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 plan fiduciary net position as of June 30, 2022, was $0.

Changes in the Net OPEB Liability

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Beginning balances	$ 7,918,219	$ -	$ 7,918,219
Changes for the year:			
Service cost	773,095	-	773,095
Interest	171,412	-	171,412
Change of assumptions	(992,718)	-	(992,718)
Differences between expected and actual experience	(714,989)	-	(714,989)
Benefit payments	(16,537)	-	(16,537)
Net changes	(779,737)	-	(779,737)
Ending balances	$ 7,138,482	$ -	$ 7,138,482

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 3.54% 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 (2.54%) or 1-percentage-point higher (4.54%) than the current discount rate:

	1% Decrease (2.54%)	Current discount rate (3.54%)	1% Increase (4.54%)
Net OPEB liability	$ 7,802,578	$ 7,138,482	$ 6,537,549

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

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	$ 3,324,007	$ 7,138,482	$ 12,094,054

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

For the year ended June 30, 2022, the County recognized OPEB expense of $679,661. At June 30, 2022, 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	$ 783,045	$ (1,732,034)
Differences between expected and actual experience	-	(2,917,010)
Total	$ 783,045	$ (4,649,044)

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

Year ended June 30:	
2023	$ (248,309)
2024	(248,309)
2025	(248,309)
2026	(248,309)
2027	(248,309)
Thereafter	(2,624,454)
	$ (3,865,999)

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, 2022, the Board reported an asset of $243,190 for its proportionate share of the net OPEB asset.

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, 2022, the Board reported a liability of $72,243 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, 2022. 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	$ 9,429,546	$ 9,639,335
County Facilities	3,991,497	5,163,062
Recreation Improvements	3,396,853	1,434,828
Road Improvement Construction	43,277,708	58,319,663
Public Safety	25,030	207,200
Total	$ 60,120,634	$ 74,764,088

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, 2022, follows:

Lodging tax receipts	$ 1,726,427
Other	11,880
Leases issued	24,641
Total revenues and other financing sources	$ 1,762,948
Paid to CCCVB	$ 688,118
Other	524,810
Transfers out	3,019
Total expenditures and other financing uses	$ 1,215,947

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, 2022, the County paid $126,697 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, 2022, the cumulative property tax not collected by the County due to incentive agreements was $901,038, and $1,095,879 was paid to the County through incentive agreements for the same period. Such agreements in affect for County resulted in an estimated $311 million in new capital investment and more than 3,400 new jobs.

Note 20 – Subsequent Events

No recognized or nonrecognized events have occurred subsequent to June 30, 2022.

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

	2022	2021	2020	2019	2018	2017
Total OPEB Liability						
Service cost	$ 773,095	$ 761,693	$ 603,610	$ 580,780	$ 575,877	$ 760,922
Interest	171,412	173,420	237,994	246,886	241,510	186,474
Differences between expected and actual experience	(714,989)	(754,814)	(546,166)	(794,649)	(663,163)	-
Changes of assumptions	(992,718)	(152,257)	840,703	101,667	(356,120)	(577,842)
Benefit payments	(16,537)	6,602	(43,315)	9,096	(42,021)	13,351
Net change in Total OPEB Liability	(779,737)	34,644	1,092,826	143,780	(243,917)	382,905
Total OPEB Liability - beginning	7,918,219	7,883,575	6,790,749	6,646,969	6,890,886	6,507,981
Total OPEB Liability - ending	$ 7,138,482	$ 7,918,219	$ 7,883,575	$ 6,790,749	$ 6,646,969	$ 6,890,886
Covered-employee payroll	$ 56,102,408	$ 55,765,033	$ 49,628,916	$ 49,408,211	$ 47,516,257	$ 49,237,013
Total OPEB Liability as a percentage of covered-employee payroll	12.72%	14.20%	15.89%	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.

The plan is not administered through a trust and, therefore, has no assets accumulated to pay related benefits.

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 was 3.87%. The discount rate at the end of the fiscal year was 3.50%. In 2020, the discount rate as of the beginning of the fiscal year was 3.50%. The discount rate at the end of the fiscal year was 2.21%. In 2021, the discount rate as of the beginning of the fiscal year was 2.21%. The discount rate at the end of the fiscal year was 2.16%. In 2022, the discount rate as of the beginning of the fiscal year is 2.16%. The discount rate at the end of the fiscal year is 3.54%.These rates reflect the yield on Bond Buyer 20-Bond GO Index, at June 30, 2017, 2018, 2019, 2020, 2021 and 2022 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)

	2022	2021	2020	2019	2018	2017	2016	2015
Board's proportion of the net pension liability	0.030657%	0.028543%	0.032794%	0.029434%	0.028669%	0.029063%	0.027818%	0.025983%
Board's proportionate share of the net pension liability	$ 717,038	$ 1,203,075	$ 1,353,255	$ 1,210,041	$ 1,164,344	$ 1,374,802	$ 1,127,018	$ 974,523
Board's covered payroll	$ 759,217	$ 760,692	$ 863,982	$ 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	94.44%	158.16%	156.63%	155.80%	161.16%	197.27%	174.79%	163.73%
Plan fiduciary net position as a percentage of the total pension liability	87.62%	76.21%	76.74%	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

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	$ 184,307	$ 176,437	$ 177,296	$ 206,626	$ 188,236	$ 176,315	$ 168,897	$ 139,668	$ 108,002
Contributions in relation to the contractually required contribution	184,307	176,437	177,296	206,626	188,236	176,315	168,897	139,668	108,002
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Board's covered payroll	$ 789,413	$ 759,217	$ 760,692	$ 863,982	$ 776,656	$ 722,468	$ 696,911	$ 644,780	$ 595,212
Contributions as a percentage of covered payroll	23.35%	23.24%	23.31%	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, 2022

Changes of Assumptions – In 2010 and later, the expectation of retired life mortality was changed to the RP-2000 Mortality Tables rather than the 1994 Group Annuity Mortality Table, which was used prior to 2010. In 2010, rates of withdrawal, retirement, disability, and mortality were adjusted to reflect actual experience more closely. In 2010, assumed rates of salary increase were adjusted to reflect actual and anticipated experience more closely.

On December 17, 2015, the 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, retirement, disability, withdrawal, and salary increases. The expectation of retired life mortality was changed to the RP-2000 Combined Mortality Table projected to 2025 with projection scale of BB (set forward 2 years for both males and females).

A new funding policy was initially adopted by the Board on March 15, 2018, and most recently amended on June 18, 2020. Because of this new funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for the June 30, 2017 actuarial valuation and further reduced from 7.40% to 7.30% for the June 30, 2018 actuarial valuation.

On December 17, 2020, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System based on the experience study prepared for the five-year period ending June 30, 2019. Primary among the changes were the updates to rates of mortality, retirement, withdrawal, and salary increases. This also included a change to the long-term assumed investment rate of return to 7.00%. These assumption changes are reflected in the calculation of the June 30, 2021 Total Pension Liability.

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, 2022

	Final Budget	Actual Amount	Variance with Final Budget
REVENUES			
Taxes - property			
Property tax	$ 35,718,424	35,114,145	$ (604,279)
Motor vehicle tax	368,493	377,549	9,056
Mobile home tax	52,104	59,088	6,984
Interest and penalties	100,000	172,308	72,308
Motor vehicle penalties and commissions	250,000	449,930	199,930
Timber tax	17,474	19,590	2,116
Motor vehicle ad valorem tax	8,000,000	10,785,691	2,785,691
Real estate transfer tax	250,000	433,168	183,168
Recording intangibles	850,000	1,363,511	513,511
Cablevision	1,700,000	1,556,923	(143,077)
Other	10,000	13,891	3,891
	47,316,495	50,345,794	3,029,299
Taxes - sales			
Sales tax	22,800,000	28,531,303	5,731,303
Taxes - other			
Occupation tax	950,000	1,141,569	191,569
Excise tax on energy	100,000	112,382	12,382
Alcohol tax	1,500,000	1,938,878	438,878
Interest and penalties	5,000	10,525	5,525
	2,555,000	3,203,354	648,354
Licenses and permits			
Alcohol licenses	450,000	519,173	69,173
Other	-	11,396	11,396
	450,000	530,569	80,569
Charges for services			
Commissions	2,000,000	2,774,800	774,800
Courts	1,250,000	1,658,402	408,402
Parks and recreation	836,000	1,044,199	208,199
Development	214,000	217,186	3,186
Other	250,000	280,442	30,442
	4,550,000	5,975,029	1,425,029
Intergovernmental			
General administration	2,013,615	2,029,205	15,590
Courts	400,000	149,076	(250,924)
Emergency services	37,216	37,216	-
Roads and Bridges	200,000	187,727	(12,273)
Environmental Services	100,000	115,402	15,402
Public transit	213,656	253,063	39,407
	2,964,487	2,771,689	(192,798)

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, 2022

	Final Budget	Actual Amount	Variance with Final Budget
REVENUES (Continued)			
Fines and forfeitures			
Courts	$ 1,380,000	$ 1,357,857	$ (22,143)
Public safety	110,000	103,570	(6,430)
Other	12,500	20,570	8,070
	1,502,500	1,481,997	(20,503)
Investment income (loss)			
Interest/Change in market value	300,000	(2,949,220)	(3,249,220)
Other			
Rental	791,396	926,456	135,060
Other	904,500	467,083	(437,417)
	1,695,896	1,393,539	(302,357)
Total revenues	$ 84,134,378	$ 91,284,054	$ 7,149,676
EXPENDITURES			
General government			
Board of Commissioners			
Personal service	$ 361,960	$ 333,539	$ 28,421
Operating	4,905,862	4,063,340	842,522
Capital improvements	-	461,638	(461,638)
	5,267,822	4,858,517	409,305
Finance			
Personal service	825,155	824,875	280
Operating	267,341	267,417	(76)
	1,092,496	1,092,292	204
Human Resources			
Personal service	518,881	527,503	(8,622)
Operating	386,577	274,196	112,381
	905,458	801,699	103,759
Procurement			
Personal service	550,954	545,152	5,802
Operating	62,770	54,995	7,775
	613,724	600,147	13,577
Information Technology			
Personal service	2,326,787	2,112,931	213,856
Operating	2,255,319	2,545,695	(290,376)
Capital improvements	662,415	300,538	361,877
	5,244,521	4,959,164	285,357

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, 2022

	Final Budget	Actual Amount	Variance with Final Budget
EXPENDITURES (Continued)			
General government (Continued)			
County Manager			
Personal service	$ 941,776	$ 929,409	$ 12,367
Operating	267,631	190,743	76,888
	1,209,407	1,120,152	89,255
Tax Commissioner			
Personal service	1,991,108	1,963,671	27,437
Operating	372,146	333,358	38,788
Capital improvements	50,000	-	50,000
	2,413,254	2,297,029	116,225
Tax Assessor			
Personal service	1,991,653	1,867,242	124,411
Operating	303,133	302,908	225
Capital improvements	155,764	53,841	101,923
	2,450,550	2,223,991	226,559
Board of Elections			
Personal service	477,575	457,367	20,208
Operating	426,749	406,864	19,885
Capital improvements	78,460	55,235	23,225
	982,784	919,466	63,318
Total general government	20,180,016	18,872,457	1,307,559
Judicial system			
Clerk of Superior Court			
Personal service	1,653,856	1,536,476	117,380
Operating	511,543	445,750	65,793
	2,165,399	1,982,226	183,173
Superior Court			
Personal service	836,940	744,412	92,528
Operating	206,461	283,225	(76,764)
Capital improvements	3,800	-	3,800
	1,047,201	1,027,637	19,564
Probate Court			
Personal service	841,732	773,190	68,542
Operating	175,785	164,990	10,795
	1,017,517	938,180	79,337
Juvenile Court			
Personal service	1,234,905	886,696	348,209
Operating	340,380	301,229	39,151
	1,575,285	1,187,925	387,360

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, 2022

	Final Budget	Actual Amount	Variance with Final Budget
EXPENDITURES (Continued)			
Judicial system (Continued)			
Magistrate Court			
Personal service	$ 965,684	$ 974,531	$ (8,847)
Operating	126,330	117,477	8,853
	1,092,014	1,092,008	6
District Attorney			
Personal service	702,925	535,040	167,885
Operating	182,829	192,907	(10,078)
Capital improvements	31,600	-	31,600
	917,354	727,947	189,407
Public Defender			
Operating	500,000	461,261	38,739
Total judicial system	8,314,770	7,417,184	897,586
Public safety			
Sheriff			
Personal service	15,824,014	14,743,937	1,080,077
Operating	2,852,457	3,349,710	(497,253)
Capital improvements	481,644	63,237	418,407
	19,158,115	18,156,884	1,001,231
Emergency Services			
Personal service	319,657	269,244	50,413
Operating	140,729	99,479	41,250
	460,386	368,723	91,663
Detention Center			
Personal service	9,098,023	8,422,594	675,429
Operating	2,876,068	3,199,388	(323,320)
Capital improvements	28,300	14,795	13,505
	12,002,391	11,636,777	365,614
Emergency Medical Service			
Operating	775,000	775,000	-
Animal Services			
Personal service	777,698	780,357	(2,659)
Operating	154,844	121,329	33,515
	932,542	901,686	30,856
Coroner			
Personal service	174,878	179,250	(4,372)
Operating	37,940	33,458	4,482
	212,818	212,708	110
Total public safety	33,541,252	32,051,778	1,489,474

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, 2022

	Final Budget	Actual Amount	Variance with Final Budget
EXPENDITURES (Continued)			
Public works			
Roads and Bridges			
Personal service	$ 2,068,745	$ 2,049,165	$ 19,580
Operating	610,371	629,478	(19,107)
	2,679,116	2,678,643	473
Fleet Services			
Personal service	1,387,063	1,342,366	44,697
Operating	247,768	292,458	(44,690)
	1,634,831	1,634,824	7
Facility Maintenance			
Personal service	1,501,470	1,386,963	114,507
Operating	245,920	343,679	(97,759)
	1,747,390	1,730,642	16,748
Special Projects			
Personal service	67,387	45,906	21,481
Operating	30,237	30,653	(416)
	97,624	76,559	21,065
Total public works	6,158,961	6,120,668	38,293
Health and welfare			
Public Health			
Operating	434,614	434,614	-
Family and Children Services			
Operating	72,884	72,884	-
Public Transit			
Personal service	608,185	603,548	4,637
Operating	144,435	131,729	12,706
	752,620	735,277	17,343
Total health and welfare	1,260,118	1,242,775	17,343
Culture and recreation			
Parks & Recreation			
Personal service	2,313,572	2,277,819	35,753
Operating	1,438,847	1,495,665	(56,818)
Capital improvements	111,000	89,127	21,873
	3,863,419	3,862,611	808

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, 2022

	Final Budget	Actual Amount	Variance with Final Budget
EXPENDITURES (Continued)			
Culture and recreation (Continued)			
Libraries			
Operating	$ 2,500,000	2,339,363	$ 160,637
Community Services			
Personal service	683,203	683,522	(319)
Operating	236,814	146,291	90,523
Capital improvements	-	-	-
	920,017	829,813	90,204
Total culture and recreation	7,283,436	7,031,787	251,649
Housing and development			
Extension Service			
Personal service	-	18,314	(18,314)
Operating	242,183	206,659	35,524
Capital improvements	25,000	-	25,000
	267,183	224,973	42,210
Forestry			
Operating	22,100	15,768	6,332
Environmental Services			
Personal service	274,427	274,330	97
Operating	59,206	31,187	28,019
	333,633	305,517	28,116
Planning			
Personal service	674,407	655,605	18,802
Operating	249,310	83,928	165,382
	923,717	739,533	184,184
Inspections			
Personal service	221,529	221,143	386
Operating	48,887	33,672	15,215
Capital improvements	16,800	8,422	8,378
	287,216	263,237	23,979

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, 2022

	Final Budget	Actual Amount	Variance with Final Budget
EXPENDITURES (Continued)			
Housing and development (Continued)			
Plan Review			
Personal service	$ 285,204	$ 284,006	$ 1,198
Operating	103,776	65,223	38,553
	388,980	349,229	39,751
Code Compliance			
Personal service	504,340	478,458	25,882
Operating	113,533	61,424	52,109
	617,873	539,882	77,991
Economic Development			
Personal service	345,763	354,647	(8,884)
Operating	962,307	951,888	10,419
	1,308,070	1,306,535	1,535
Total housing and development	4,148,772	3,744,674	404,098
Debt service			
Principal	-	68,864	(68,864)
Interest	-	9,712	(9,712)
Total debt service	-	78,576	(78,576)
Total expenditures	$ 80,887,325	$ 76,559,899	$ 4,327,426
Excess (deficiency) of revenues over (under) expenditures	3,247,053	14,724,155	11,477,102
OTHER FINANCING SOURCES (USES)			
Sale of property	-	26,433	26,433
Leases issued	-	461,638	461,638
Transfers out	(3,447,053)	(13,101,532)	(9,654,479)
Transfers in	200,000	200,000	-
Total other financing sources (uses)	(3,247,053)	(12,413,461)	(9,166,408)
Net change in fund balance	$ -	2,310,694	$ 2,310,694
Fund balance - beginning		58,263,783	
Fund balance - ending		$ 60,574,477	

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, 2022

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	$ 10,292,166	$ 24,001,851	$ 5,219,027	$ 39,513,044
Investments	419,939	3,738,429	-	4,158,368
Taxes receivable	-	-	22,718	22,718
Accounts receivable	126,079	-	-	126,079
Intergovernmental receivable	889,186	-	-	889,186
Due from other funds	5,585,628	9,498,091	-	15,083,719
Prepaid items	12,870	866	-	13,736
Total assets	$ 17,325,868	$ 37,239,237	$ 5,241,745	$ 59,806,850
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 478,851	$ 1,299,225	$ -	$ 1,778,076
Accrued payroll	291,456	15,279	-	306,735
Unearned revenue	14,800	-	-	14,800
Due to other funds	2,990,327	90,223	327,995	3,408,545
Total liabilities	3,775,434	1,404,727	327,995	5,508,156
Deferred inflows of resources:				
Unavailable revenue	180,027	-	13,347	193,374
Total deferred inflows of resources	180,027	-	13,347	193,374
Total liabilities and deferred inflows of resources	3,955,461	1,404,727	341,342	5,701,530
Fund balances (deficits):				
Nonspendable for prepaid items	12,870	866	-	13,736
Restricted for:				
Special programs	10,760,219	-	-	10,760,219
Capital projects	-	10,077,137	-	10,077,137
Debt service	-	-	4,900,403	4,900,403
Committed to special programs	2,880,438	-	-	2,880,438
Assigned to capital projects	-	25,756,507	-	25,756,507
Unassigned	(283,120)	-	-	(283,120)
Total fund balances (deficits)	13,370,407	35,834,510	4,900,403	54,105,320
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 17,325,868	$ 37,239,237	$ 5,241,745	$ 59,806,850

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, 2022

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes - property	$ -	$ -	$ 5,170,637	$ 5,170,637
Taxes - sales	3,588,853	-	-	3,588,853
Taxes - other	10,123,880	-	-	10,123,880
Licenses and permits	2,397,221	-	-	2,397,221
Charges for services	6,151,073	-	-	6,151,073
Intergovernmental revenue	831,546	-	-	831,546
Fines and forfeitures	454,428	-	-	454,428
Investment income	24,011	54,999	9,741	88,751
Contributions and donations	173,465	-	-	173,465
Other income	150,123	-	-	150,123
Total revenues	23,894,600	54,999	5,180,378	29,129,977
EXPENDITURES				
Current:				
General government	1,028,748	-	-	1,028,748
Judicial	176,641	-	-	176,641
Public safety	3,574,262	702,500	-	4,276,762
Public works	10,578,797	-	-	10,578,797
Culture and recreation	2,223,808	-	-	2,223,808
Housing and development	2,435,041	-	-	2,435,041
Intergovernmental	-	36,628	-	36,628
Capital outlay	-	11,427,108	-	11,427,108
Debt service:				
Principal	129,877	-	7,060,000	7,189,877
Interest	2,380	-	2,048,854	2,051,234
Other	-	-	511,100	511,100
Total expenditures	20,149,554	12,166,236	9,619,954	41,935,744
Excess (deficiency) of revenues over (under) expenditures	3,745,046	(12,111,237)	(4,439,576)	(12,805,767)
OTHER FINANCING SOURCES (USES)				
Leases issued	149,030	-	-	149,030
Transfers out	(4,148,007)	(14,258)	-	(4,162,265)
Transfers in	34,748	13,691,901	5,129,357	18,856,006
Proceeds from debt issuance	-	-	(44,466,334)	(44,466,334)
Proceeds from bond premium	-	-	44,990,000	44,990,000
Total other financing source (uses)	(3,964,229)	13,677,643	5,653,023	15,366,437
Net change in fund balances	(219,183)	1,566,406	1,213,447	2,560,670
Fund balances - beginning	13,589,590	34,268,104	3,686,956	51,544,650
Fund balances - ending	$ 13,370,407	$ 35,834,510	$ 4,900,403	$ 54,105,320

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2022

	BUILDING STANDARDS FUND	LIBRARY BOARD	RECREATION ADVISORY BOARD	STREET LIGHTS FUND	911 FUND
ASSETS					
Cash and cash equivalents	$ 2,050	$ 255,460	$ 232,488	$ 309	$ 2,026,871
Investments	-	291,987	-	-	-
Accounts receivable	-	-	123	8,137	1,850
Intergovernmental receivable	-	-	-	-	277,255
Due from other funds	1,768,233	-	-	2,485,542	-
Prepaid items	2,186	-	-	-	2,307
Total assets	$ 1,772,469	$ 547,447	$ 232,611	$ 2,493,988	$ 2,308,283
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	2,526	26,783	18,269	216	2,708
Accrued payroll	60,614	-	-	-	53,835
Unearned revenue	5,875	-	-	-	-
Due to other funds	-	16	34,297	-	5,563
Total liabilities	69,015	26,799	52,566	216	62,106
Deferred inflows of resources:					
Unavailable revenue	-	-	-	4,712	-
Total deferred inflow of resources	-	-	-	4,712	-
Total liabilities and deferred inflows of resources	69,015	26,799	52,566	4,928	62,106
Fund balances (deficits):					
Nonspendable for prepaid items	2,186	-	-	-	2,307
Restricted for special programs	1,701,268	520,648	-	-	2,243,870
Committed to special programs	-	-	180,045	2,489,060	-
Unassigned	-	-	-	-	-
Total fund balances (deficits)	1,703,454	520,648	180,045	2,489,060	2,246,177
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 1,772,469	$ 547,447	$ 232,611	$ 2,493,988	$ 2,308,283

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2022
(continued)

	DRUG COURT	DRUG ABUSE TREATMENT	SUPPLEMENTAL JUVENILE SERV	JAIL FUND	ACCOUNTABILITY COURT
ASSETS					
Cash and cash equivalents	$ -	$ 426,544	$ 220,090	$ 522,950	$ 5,000
Investments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Intergovernmental receivable	-	1,174	-	-	44,105
Due from other funds	7,175	-	-	-	-
Prepaid items	-	-	-	-	10
Total assets	$ 7,175	$ 427,718	$ 220,090	$ 522,950	$ 49,115
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	7,175	-	525	-	25,608
Accrued payroll	-	-	-	-	2,205
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	37,192
Total liabilities	7,175	-	525	-	65,005
Deferred inflows of resources:					
Unavailable revenue	-	-	-	-	-
Total deferred inflow of resources	-	-	-	-	-
Total liabilities and deferred inflows of resources	7,175	-	525	-	65,005
Fund balances (deficits):					
Nonspendable for prepaid items	-	-	-	-	10
Restricted for special programs	-	427,718	219,565	522,950	-
Committed to special programs	-	-	-	-	-
Unassigned	-	-	-	-	(15,900)
Total fund balances (deficits)	-	427,718	219,565	522,950	(15,890)
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 7,175	$ 427,718	$ 220,090	$ 522,950	$ 49,115

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2022
(continued)

	DA ASSET FORFEITURES	DA VICTIMS ASSISTANCE	DA WELFARE FRAUD	FEDERAL ASSET SHARING FUND	STATE CONDEMNATION FUND
ASSETS					
Cash and cash equivalents	$ 6,843	$ 71,699	$ 1,457	$ 19,639	$ 151,645
Investments	-	-	-	-	-
Accounts receivable	-	5,661	-	-	-
Intergovernmental receivable	-	2,105	-	-	-
Due from other funds	-	2,111	-	-	-
Prepaid items	-	-	-	-	-
Total assets	$ 6,843	$ 81,576	$ 1,457	$ 19,639	$ 151,645
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
Deferred inflows of resources:					
Unavailable revenue	-	-	-	-	-
Total deferred inflow of resources	-	-	-	-	-
Total liabilities and deferred inflows of resources	-	-	-	-	-
Fund balances (deficits):					
Nonspendable for prepaid items	-	-	-	-	-
Restricted for special programs	6,843	81,576	1,457	19,639	151,645
Committed to special programs	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances (deficits)	6,843	81,576	1,457	19,639	151,645
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 6,843	$ 81,576	$ 1,457	$ 19,639	$ 151,645

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2022
(continued)

	LODGING TAX FUND	MULTIPLE GRANT FUND	2020 GENERATOR GRANT FUND	SHERIFF'S GIFTS/DONATIONS	INSURANCE PREMIUM TAX
ASSETS					
Cash and cash equivalents	$ -	$ -	$ -	$ 86,751	$ -
Investments	-	-	-	-	-
Accounts receivable	107,808	-	-	-	-
Intergovernmental receivable	-	92,999	161,995	-	-
Due from other funds	1,000,899	-	-	-	276,741
Prepaid items	163	-	-	-	5,138
Total assets	$ 1,108,870	$ 92,999	$ 161,995	$ 86,751	$ 281,879
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	57,910	37,234	-	-	281,321
Accrued payroll	14,777	1,774	-	-	100,645
Unearned revenue	-	-	-	-	-
Due to other funds	-	11,665	161,995	-	-
Total liabilities	72,687	50,673	161,995	-	381,966
Deferred inflows of resources:					
Unavailable revenue	-	13,320	161,995	-	-
Total deferred inflow of resources	-	13,320	161,995	-	-
Total liabilities and deferred inflows of resources	72,687	63,993	323,990	-	381,966
Fund balances (deficits):					
Nonspendable for prepaid items	163	-	-	-	5,138
Restricted for special programs	1,036,020	29,006	-	-	-
Committed to special programs	-	-	-	86,751	-
Unassigned	-	-	(161,995)	-	(105,225)
Total fund balances (deficits)	1,036,183	29,006	(161,995)	86,751	(100,087)
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 1,108,870	$ 92,999	$ 161,995	$ 86,751	$ 281,879

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2022
(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	$ 110,115	$ -	$ 32,268	$ 105,751	$ 6,014,236	$ 10,292,166
Investments	-	-	-	127,952	-	419,939
Accounts receivable	2,500	-	-	-	-	126,079
Intergovernmental receivable	-	-	-	-	309,553	889,186
Due from other funds	37,197	7,730	-	-	-	5,585,628
Prepaid items	-	-	-	-	3,066	12,870
Total assets	$ 149,812	$ 7,730	$ 32,268	$ 233,703	$ 6,326,855	$ 17,325,868
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities:						
Accounts payable	16,123	-	-	-	2,453	$ 478,851
Accrued payroll	6,271	-	-	-	51,335	291,456
Unearned revenue	8,925	-	-	-	-	14,800
Due to other funds	1,641	-	-	-	2,737,958	2,990,327
Total liabilities	32,960	-	-	-	2,791,746	3,775,434
Deferred inflows of resources:						
Unavailable revenue	-	-	-	-	-	180,027
Total deferred inflow of resources	-	-	-	-	-	180,027
Total liabilities and deferred inflows of resources	32,960	-	-	-	2,791,746	3,955,461
Fund balances (deficits):						
Nonspendable for prepaid items	-	-	-	-	3,066	12,870
Restricted for special programs	-	-	32,268	233,703	3,532,043	10,760,219
Committed to special programs	116,852	7,730	-	-	-	2,880,438
Unassigned	-	-	-	-	-	(283,120)
Total fund balances (deficits)	116,852	7,730	32,268	233,703	3,535,109	13,370,407
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 149,812	$ 7,730	$ 32,268	$ 233,703	$ 6,326,855	$ 17,325,868

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2022

	BUILDING STANDARDS FUND	LIBRARY BOARD	RECREATION ADVISORY BOARD	STREET LIGHTS FUND	911 FUND
REVENUES					
Taxes - sales	$ -	$ -	$ -	$ -	$ -
Taxes - other	-	-	-	-	1,746
Licenses and permits	2,397,221	-	-	-	-
Charges for services	116,243	-	134,512	2,151,791	3,540,237
Intergovernmental revenue	-	-	-	-	-
Fines and forfeitures	-	62,588	-	-	-
Investment income	-	1,290	350	-	4,277
Contributions and donations	-	-	-	38,280	-
Other income	4	8,348	51,840	-	-
Total revenues	2,513,468	72,226	186,702	2,190,071	3,546,260
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	3,454,662
Public works	-	-	-	2,044,788	-
Culture and recreation	-	57,499	160,133	-	-
Housing and development	2,435,041	-	-	-	-
Debt service:					
Principal	-	-	-	-	124,389
Interest	-	-	-	-	1,868
Total expenditures	2,435,041	57,499	160,133	2,044,788	3,580,919
Excess (deficiency) of revenues over (under) expenditures	78,427	14,727	26,569	145,283	(34,659)
OTHER FINANCING SOURCES (USES)					
Leases issued	-	-	-	-	124,389
Transfers out	(18,216)	-	-	-	(17,764)
Transfers in	-	-	-	-	-
Total other financing source (uses)	(18,216)	-	-	-	106,625
Net change in fund balances	60,211	14,727	26,569	145,283	71,966
Fund balances - beginning	1,643,243	505,921	153,476	2,343,777	2,174,211
Fund balances - ending	$ 1,703,454	$ 520,648	$ 180,045	$ 2,489,060	$ 2,246,177

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2022
(continued)

	DRUG COURT	DRUG ABUSE TREATMENT	SUPPLEMENTAL JUVENILE SERV	JAIL FUND	ACCOUNTABILITY COURT
REVENUES					
Taxes - sales	$ -	$ -	$ -	$ -	$ -
Taxes - other	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	33,617	-	27,795	-	-
Intergovernmental revenue	-	-	-	-	59,188
Fines and forfeitures	-	85,416	-	135,409	-
Investment income	-	974	415	1,019	-
Contributions and donations	-	-	1,402	-	-
Other income	-	-	-	-	-
Total revenues	33,617	86,390	29,612	136,428	59,188
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Judicial	31,392	-	10,160	-	75,078
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Housing and development	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	31,392	-	10,160	-	75,078
Excess (deficiency) of revenues over (under) expenditures	2,225	86,390	19,452	136,428	(15,890)
OTHER FINANCING SOURCES (USES)					
Leases issued	-	-	-	-	-
Transfers out	-	(50,000)	-	(150,000)	-
Transfers in	-	-	-	-	-
Total other financing source (uses)	-	(50,000)	-	(150,000)	-
Net change in fund balances	2,225	36,390	19,452	(13,572)	(15,890)
Fund balances - beginning	(2,225)	391,328	200,113	536,522	-
Fund balances - ending	$ -	$ 427,718	$ 219,565	$ 522,950	$ (15,890)

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2022
(continued)

	DA ASSET FORFEITURES	DA VICTIMS ASSISTANCE	DA WELFARE FRAUD	FEDERAL ASSET SHARING FUND	STATE CONDEMNATION FUND
REVENUES					
Taxes - sales	$ -	$ -	$ -	$ -	$ -
Taxes - other	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-
Fines and forfeitures	6,840	81,528	1,457	-	54,675
Investment income	3	48	-	39	434
Contributions and donations	-	-	-	-	-
Other income	-	-	-	-	-
Total revenues	6,843	81,576	1,457	39	55,109
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	103,099
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Housing and development	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	-	-	-	-	103,099
Excess (deficiency) of revenues over (under) expenditures	6,843	81,576	1,457	39	(47,990)
OTHER FINANCING SOURCES (USES)					
Leases issued	-	-	-	-	-
Transfers out	-	-	-	-	-
Transfers in	-	-	-	-	-
Total other financing source (uses)	-	-	-	-	-
Net change in fund balances	6,843	81,576	1,457	39	(47,990)
Fund balances - beginning	-	-	-	19,600	199,635
Fund balances - ending	$ 6,843	$ 81,576	$ 1,457	$ 19,639	$ 151,645

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2022
(continued)

	LODGING TAX FUND	MULTIPLE GRANT FUND	2020 GENERATOR GRANT FUND	SHERIFF'S GIFTS/DONATIONS	INSURANCE PREMIUM TAX
REVENUES					
Taxes - sales	$ -	$ -	$ -	$ -	$ -
Taxes - other	1,726,427	-	-	-	8,395,707
Licenses and permits	-	-	-	-	-
Charges for services	11,880	-	-	-	-
Intergovernmental revenue	-	327,587	444,771	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	157	-
Contributions and donations	-	-	-	36,443	-
Other income	-	-	-	-	-
Total revenues	1,738,307	327,587	444,771	36,600	8,395,707
EXPENDITURES					
Current:					
General government	-	344,221	684,527	-	-
Judicial	-	20,115	-	-	-
Public safety	-	-	-	16,501	-
Public works	-	-	-	-	6,745,790
Culture and recreation	1,206,928	-	-	-	554,968
Housing and development	-	-	-	-	-
Debt service:					
Principal	5,488	-	-	-	-
Interest	512	-	-	-	-
Total expenditures	1,212,928	364,336	684,527	16,501	7,300,758
Excess (deficiency) of revenues over (under) expenditures	525,379	(36,749)	(239,756)	20,099	1,094,949
OTHER FINANCING SOURCES (USES)					
Leases issued	24,641	-	-	-	-
Transfers out	(3,019)	-	-	-	(1,929,717)
Transfers in	-	319	28,587	-	5,842
Total other financing source (uses)	21,622	319	28,587	-	(1,923,875)
Net change in fund balances	547,001	(36,430)	(211,169)	20,099	(828,926)
Fund balances - beginning	489,182	65,436	49,174	66,652	728,839
Fund balances - ending	$ 1,036,183	$ 29,006	$ (161,995)	$ 86,751	$ (100,087)

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2022
(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	$ -	$ -	$ -	$ -	$ 3,588,853	$ 3,588,853
Taxes - other	-	-	-	-	-	10,123,880
Licenses and permits	-	-	-	-	-	2,397,221
Charges for services	134,998	-	-	-	-	6,151,073
Intergovernmental revenue	-	-	-	-	-	831,546
Fines and forfeitures	-	-	-	26,515	-	454,428
Investment income	203	-	-	413	14,389	24,011
Contributions and donations	97,000	340	-	-	-	173,465
Other income	89,931	-	-	-	-	150,123
Total revenues	322,132	340	-	26,928	3,603,242	23,894,600
EXPENDITURES						
Current:						
General government	-	-	-	-	-	1,028,748
Judicial	-	-	-	39,896	-	176,641
Public safety	-	-	-	-	-	3,574,262
Public works	-	-	-	-	1,788,219	10,578,797
Culture and recreation	244,280	-	-	-	-	2,223,808
Housing and development	-	-	-	-	-	2,435,041
Debt service:						
Principal	-	-	-	-	-	129,877
Interest	-	-	-	-	-	2,380
Total expenditures	244,280	-	-	39,896	1,788,219	20,149,554
Excess (deficiency) of revenues over (under) expenditures	77,852	340	-	(12,968)	1,815,023	3,745,046
OTHER FINANCING SOURCES (USES)						
Leases issued	-	-	-	-	-	149,030
Transfers out	-	-	-	-	(1,979,291)	(4,148,007)
Transfers in	-	-	-	-	-	34,748
Total other financing source (uses)	-	-	-	-	(1,979,291)	(3,964,229)
Net change in fund balances	77,852	340	-	(12,968)	(164,268)	(219,183)
Fund balances - beginning	39,000	7,390	32,268	246,671	3,699,377	13,589,590
Fund balances - ending	$ 116,852	$ 7,730	$ 32,268	$ 233,703	$ 3,535,109	$ 13,370,407

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2022

	TITLE AD VALOREM TAX FUND	2009 CAPITAL IMPROVEMENTS PLAN FUND	2017 GENERAL OBLIGATION BOND	Total Nonmajor Capital Projects Funds
ASSETS				
Cash and cash equivalents	$ 16,586,660	$ 2,719,861	$ 4,695,330	$ 24,001,851
Investments	-	3,738,429	-	3,738,429
Due from other funds	9,498,091	-	-	9,498,091
Prepaid items	-	-	866	866
Total assets	$ 26,084,751	$ 6,458,290	$ 4,696,196	$ 37,239,237
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 328,244	$ 484,313	$ 486,668	$ 1,299,225
Accrued payroll	-	-	15,279	15,279
Due to other funds	-	88,069	2,154	90,223
Total liabilities	328,244	572,382	504,101	1,404,727
Fund balances (deficits):				
Nonspendable for prepaid items	-	-	866	866
Restricted for capital projects	-	5,885,908	4,191,229	10,077,137
Assigned to capital projects	25,756,507	-	-	25,756,507
Total fund balances (deficits)	25,756,507	5,885,908	4,192,095	35,834,510
Total liabilities and fund balances (deficits)	$ 26,084,751	$ 6,458,290	$ 4,696,196	$ 37,239,237

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Fiscal Year Ended June 30, 2022

	TITLE AD VALOREM TAX FUND	2009 CAPITAL IMPROVEMENTS PLAN FUND	2017 GENERAL OBLIGATION BOND	Total Nonmajor Capital Projects Funds
REVENUES				
Investment income	$ 23,294	$ 11,563	$ 20,142	$ 54,999
Total revenues	23,294	11,563	20,142	54,999
EXPENDITURES				
Current:				
Public safety	702,500	-	-	702,500
Intergovernmental	36,628		-	36,628
Capital outlay	2,240,155	4,966,257	4,220,696	11,427,108
Total expenditures	2,979,283	4,966,257	4,220,696	12,166,236
Excess (deficiency) of revenues over (under) expenditures	(2,955,989)	(4,954,694)	(4,200,554)	(12,111,237)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(14,258)	-	(14,258)
Transfers in	12,175,505	1,516,396	-	13,691,901
Total other financing source (uses)	12,175,505	1,502,138	-	13,677,643
Net change in fund balances	9,219,516	(3,452,556)	(4,200,554)	1,566,406
Fund balances - beginning	16,536,991	9,338,464	8,392,649	34,268,104
Fund balances - ending	$ 25,756,507	$ 5,885,908	$ 4,192,095	$ 35,834,510

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Debt Service Funds
June 30, 2022

	DEBT SERVICE FUND-2015 GO BOND	DEBT SERVICE FUND-2016 GO BOND	DEBT SERVICE FUND-2017 GO BOND	DEBT SERVICE FUND-2022 GO BOND	Total Nonmajor Debt Service Funds
ASSETS					
Cash and cash equivalents	$ 3,108,910	$ 30,753	$ 1,774,600	$ 304,764	$ 5,219,027
Taxes receivable	-	-	22,718	-	22,718
Total assets	$ 3,108,910	$ 30,753	$ 1,797,318	$ 304,764	$ 5,241,745
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Due to other funds	$ 7,250	$ 30,747	$ -	$ 289,998	$ 327,995
Total liabilities	7,250	30,747	-	289,998	327,995
Deferred inflows of resources:					
Unavailable revenue	-	-	13,347	-	13,347
Total deferred inflow of resources	-	-	13,347	-	13,347
Total liabilities and deferred inflows of resources	7,250	30,747	13,347	289,998	341,342
Fund balances (deficits):					
Restricted for debt service	3,101,660	6	1,783,971	14,766	4,900,403
Total fund balances (deficits)	3,101,660	6	1,783,971	14,766	4,900,403
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 3,108,910	$ 30,753	$ 1,797,318	$ 304,764	$ 5,241,745

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Fiscal Year Ended June 30, 2022

	DEBT SERVICE FUND-2015 GO BOND	DEBT SERVICE FUND-2016 GO BOND	DEBT SERVICE FUND-2017 GO BOND	DEBT SERVICE FUND-2022 GO BOND	Total Nonmajor Debt Service Funds
REVENUES					
Taxes - property	$ -	$ -	$ 5,170,637	$ -	$ 5,170,637
Investment income	3,090	62	6,589	-	9,741
Total revenues	3,090	62	5,177,226	-	5,180,378
EXPENDITURES					
Debt service:					
Principal	2,680,000	2,105,000	2,275,000	-	7,060,000
Interest	274,750	99,354	1,674,750	-	2,048,854
Other	550	-	1,650	508,900	511,100
Total expenditures	2,955,300	2,204,354	3,951,400	508,900	9,619,954
Excess (deficiency) of revenues over (under) expenditures	(2,952,210)	(2,204,292)	1,225,826	(508,900)	(4,439,576)
OTHER FINANCING SOURCES (USES)					
Transfers in	2,955,750	2,173,607	-	-	5,129,357
Payment to refunded bond escrow agent	-	-	-	(44,466,334)	(44,466,334)
Proceeds from refunding bonds	-	-	-	44,990,000	44,990,000
Total other financing source (uses)	2,955,750	2,173,607	-	523,666	5,653,023
Net change in fund balances	3,540	(30,685)	1,225,826	14,766	1,213,447
Fund balances - beginning	3,098,120	30,691	558,145	-	3,686,956
Fund balances - ending	$ 3,101,660	$ 6	$ 1,783,971	$ 14,766	$ 4,900,403

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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Licenses and permits	$ 2,639,116	$ 2,639,116	$ 2,397,221	$ (241,895)
Charges for services	87,650	87,650	116,243	28,593
Other income	-	-	4	4
Total revenues	2,726,766	2,726,766	2,513,468	(213,298)
EXPENDITURES				
Current:				
Housing and development	2,726,766	2,726,766	2,435,041	291,725
Total expenditures	2,726,766	2,726,766	2,435,041	291,725
Excess (deficiency) of revenues over (under) expenditures	-	-	78,427	78,427
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(18,216)	(18,216)
Total other financing source (uses)	-	-	(18,216)	(18,216)
Net change in fund balances	$ -	$ -	60,211	$ 60,211
Fund balances - beginning			1,643,243	
Fund balances - ending			$ 1,703,454	

Columbia County, Georgia
LIBRARY BOARD
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 70,000	$ 70,000	$ 62,588	$ (7,412)
Investment income	2,000	2,000	1,290	(710)
Other income	28,000	28,000	8,348	(19,652)
Total revenues	100,000	100,000	72,226	(27,774)
EXPENDITURES				
Current:				
Culture and recreation	100,000	100,000	57,499	42,501
Total expenditures	100,000	100,000	57,499	42,501
Excess (deficiency) of revenues over (under) expenditures	-	-	14,727	14,727
Net change in fund balances	$ -	$ -	14,727	$ 14,727
Fund balances - beginning			505,921	
Fund balances - ending			$ 520,648	

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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 89,000	$ 132,000	$ 134,512	$ 2,512
Investment income	-	-	350	350
Other income	-	30,000	51,840	21,840
Total revenues	89,000	162,000	186,702	24,702
EXPENDITURES				
Current:				
Culture and recreation	89,000	162,000	160,133	1,867
Total expenditures	89,000	162,000	160,133	1,867
Excess (deficiency) of revenues over (under) expenditures	-	-	26,569	26,569
Net change in fund balances	$ -	$ -	26,569	$ 26,569
Fund balances - beginning			153,476	
Fund balances - ending			$ 180,045	

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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 1,985,200	$ 2,045,200	$ 2,151,791	$ 106,591
Contributions and donations	-	-	38,280	38,280
Total revenues	1,985,200	2,045,200	2,190,071	144,871
EXPENDITURES				
Current:				
Public works	1,985,200	2,045,200	2,044,788	412
Total expenditures	1,985,200	2,045,200	2,044,788	412
Excess (deficiency) of revenues over (under) expenditures	-	-	145,283	145,283
Net change in fund balances	$ -	$ -	145,283	$ 145,283
Fund balances - beginning			2,343,777	
Fund balances - ending			$ 2,489,060	

Columbia County, Georgia
911 FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - other	$ 1,000	$ 1,000	$ 1,746	$ 746
Charges for services	3,000,000	3,325,000	3,540,237	215,237
Investment income	-	-	4,277	4,277
Other income	275,463	275,463	-	(275,463)
Total revenues	3,276,463	3,601,463	3,546,260	(55,203)
EXPENDITURES				
Current:				
Public safety	3,276,463	3,601,463	3,454,662	146,801
Debt service:				
Principal	-	-	124,389	(124,389)
Interest	-	-	1,868	(1,868)
Total expenditures	3,276,463	3,601,463	3,580,919	20,544
Excess (deficiency) of revenues over (under) expenditures	-	-	(34,659)	(34,659)
OTHER FINANCING SOURCES (USES)				
Leases issued	-	-	124,389	124,389
Transfers out	-	-	(17,764)	(17,764)
Total other financing source (uses)	-	-	106,625	106,625
Net change in fund balances	$ -	$ -	71,966	$ 71,966
Fund balances - beginning			2,174,211	
Fund balances - ending			$ 2,246,177	

Columbia County, Georgia
DRUG COURT
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 35,000	$ 35,000	$ 33,617	$ (1,383)
Total revenues	35,000	35,000	33,617	(1,383)
EXPENDITURES				
Current:				
Judicial	35,000	35,000	31,392	3,608
Total expenditures	35,000	35,000	31,392	3,608
Excess (deficiency) of revenues over (under) expenditures	-	-	2,225	2,225
Net change in fund balances	$ -	$ -	2,225	$ 2,225
Fund balances - beginning			(2,225)	
Fund balances - ending			$ -	

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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 50,000	$ 50,000	$ 85,416	$ 35,416
Investment income	-	-	974	974
Total revenues	50,000	50,000	86,390	36,390
Excess (deficiency) of revenues over (under) expenditures	50,000	50,000	86,390	36,390
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	$ -	$ -	36,390	$ 36,390
Fund balances - beginning			391,328	
Fund balances - ending			$ 427,718	

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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 41,000	$ 41,000	$ 27,795	$ (13,205)
Investment income	-	-	415	415
Contributions and donations	-	-	1,402	1,402
Total revenues	41,000	41,000	29,612	(11,388)
EXPENDITURES				
Current:				
Judicial	41,000	41,000	10,160	30,840
Total expenditures	41,000	41,000	10,160	30,840
Excess (deficiency) of revenues over (under) expenditures	-	-	19,452	19,452
Net change in fund balances	$ -	$ -	19,452	$ 19,452
Fund balances - beginning			200,113	
Fund balances - ending			$ 219,565	

Columbia County, Georgia
JAIL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 150,000	$ 150,000	$ 135,409	$ (14,591)
Investment income	-	-	1,019	1,019
Total revenues	150,000	150,000	136,428	(13,572)
Excess (deficiency) of revenues over (under) expenditures	150,000	150,000	136,428	(13,572)
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	$ -	$ -	(13,572)	$ (13,572)
Fund balances - beginning			536,522	
Fund balances - ending			$ 522,950	

Columbia County, Georgia
ACCOUNTABILITY COURT
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenue	$ -	$ 76,000	$ 59,188	$ (16,812)
Total revenues	-	76,000	59,188	(16,812)
EXPENDITURES				
Current:				
Judicial	-	76,000	75,078	922
Total expenditures	-	76,000	75,078	922
Excess (deficiency) of revenues over (under) expenditures	-	-	(15,890)	(15,890)
Net change in fund balances	$ -	$ -	$ (15,890)	$ (15,890)
Fund balances - beginning			-	
Fund balances - ending			$ (15,890)	

Columbia County, Georgia
DA ASSET FORFEITURES
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ -	$ 10,000	$ 6,840	$ (3,160)
Investment income	-	-	3	3
Total revenues	-	10,000	6,843	(3,157)
EXPENDITURES				
Current:				
Judicial	-	10,000	-	10,000
Total expenditures	-	10,000	-	10,000
Excess (deficiency) of revenues over (under) expenditures	-	-	6,843	6,843
Net change in fund balances	$ -	$ -	$ 6,843	$ 6,843
Fund balances - beginning			-	
Fund balances - ending			$ 6,843	

Columbia County, Georgia
DA VICTIMS ASSISTANCE
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ -	$ 100,000	$ 81,528	$ (18,472)
Investment income	-	-	48	48
Total revenues	-	100,000	81,576	(18,424)
EXPENDITURES				
Current:				
Judicial	-	100,000	-	100,000
Total expenditures	-	100,000	-	100,000
Excess (deficiency) of revenues over (under) expenditures	-	-	81,576	81,576
Net change in fund balances	$ -	$ -	$ 81,576	$ 81,576
Fund balances - beginning			-	
Fund balances - ending			$ 81,576	

Columbia County, Georgia
DA WELFARE FRAUD
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ -	$ 5,000	$ 1,457	$ (3,543)
Total revenues	-	5,000	1,457	(3,543)
EXPENDITURES				
Current:				
Judicial	-	5,000	-	5,000
Total expenditures	-	5,000	-	5,000
Excess (deficiency) of revenues over (under) expenditures	-	-	1,457	1,457
Net change in fund balances	$ -	$ -	1,457	$ 1,457
Fund balances - beginning			-	
Fund balances - ending			$ 1,457	

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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 10,000	$ 10,000	$ -	$ (10,000)
Investment income	-	-	39	39
Total revenues	10,000	10,000	39	(9,961)
EXPENDITURES				
Current:				
Public safety	10,000	10,000	-	10,000
Total expenditures	10,000	10,000	-	10,000
Excess (deficiency) of revenues over (under) expenditures	-	-	39	39
Net change in fund balances	$ -	$ -	39	$ 39
Fund balances - beginning			19,600	
Fund balances - ending			$ 19,639	

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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 50,000	$ 104,000	$ 54,675	$ (49,325)
Investment income	-	-	434	434
Total revenues	50,000	104,000	55,109	(48,891)
EXPENDITURES				
Current:				
Public safety	50,000	104,000	103,099	901
Total expenditures	50,000	104,000	103,099	901
Excess (deficiency) of revenues over (under) expenditures	-	-	(47,990)	(47,990)
Net change in fund balances	$ -	$ -	(47,990)	$ (47,990)
Fund balances - beginning			199,635	
Fund balances - ending			$ 151,645	

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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - other	$ 1,025,000	$ 1,217,000	$ 1,726,427	$ 509,427
Charges for services	-	-	11,880	11,880
Total revenues	1,025,000	1,217,000	1,738,307	521,307
EXPENDITURES				
Current:				
Culture and recreation	1,025,000	1,217,000	1,206,928	10,072
Debt service:				
Principal	-	-	5,488	(5,488)
Interest	-	-	512	(512)
Total expenditures	1,025,000	1,217,000	1,212,928	4,072
Excess (deficiency) of revenues over (under) expenditures	-	-	525,379	525,379
OTHER FINANCING SOURCES (USES)				
Leases issued	-	-	24,641	24,641
Transfers out	-	-	(3,019)	(3,019)
Total other financing source (uses)	-	-	21,622	21,622
Net change in fund balances	$ -	$ -	547,001	$ 547,001
Fund balances - beginning			489,182	
Fund balances - ending			$ 1,036,183	

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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenue	$ 136,607	$ 364,607	$ 327,587	$ (37,020)
Total revenues	136,607	364,607	327,587	(37,020)
EXPENDITURES				
Current:				
General government	136,607	344,607	344,221	386
Judicial	-	20,000	20,115	(115)
Total expenditures	136,607	364,607	364,336	271
Excess (deficiency) of revenues over (under) expenditures	-	-	(36,749)	(36,749)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	319	319
Total other financing source (uses)	-	-	319	319
Net change in fund balances	$ -	$ -	(36,430)	$ (36,430)
Fund balances - beginning			65,436	
Fund balances - ending			$ 29,006	

Columbia County, Georgia
2020 GENERATOR GRANT FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenue	$ 220,159	$ 821,240	$ 444,771	$ (376,469)
Total revenues	220,159	821,240	444,771	(376,469)
EXPENDITURES				
Current:				
General government	259,011	860,092	684,527	175,565
Total expenditures	259,011	860,092	684,527	175,565
Excess (deficiency) of revenues over (under) expenditures	(38,852)	(38,852)	(239,756)	(200,904)
OTHER FINANCING SOURCES (USES)				
Transfers in	38,852	38,852	28,587	(10,265)
Total other financing source (uses)	38,852	38,852	28,587	(10,265)
Net change in fund balances	$ -	$ -	(211,169)	$ (211,169)
Fund balances - beginning			49,174	
Fund balances - ending			$ (161,995)	

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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	$ -	$ -	$ 157	$ 157
Contributions and donations	10,000	16,600	36,443	19,843
Total revenues	10,000	16,600	36,600	20,000
EXPENDITURES				
Current:				
Public safety	10,000	16,600	16,501	99
Total expenditures	10,000	16,600	16,501	99
Excess (deficiency) of revenues over (under) expenditures	-	-	20,099	20,099
Net change in fund balances	$ -	$ -	20,099	$ 20,099
Fund balances - beginning			66,652	
Fund balances - ending			$ 86,751	

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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - other	$ 8,000,000	$ 8,190,000	$ 8,395,707	$ 205,707
Other income	1,055,829	1,055,829	-	(1,055,829)
Total revenues	9,055,829	9,245,829	8,395,707	(850,122)
EXPENDITURES				
Current:				
Public works	7,012,295	7,012,295	6,745,790	266,505
Culture and recreation	493,944	493,944	554,968	(61,024)
Total expenditures	7,506,239	7,506,239	7,300,758	205,481
Excess (deficiency) of revenues over (under) expenditures	1,549,590	1,739,590	1,094,949	(644,641)
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,549,590)	(1,739,590)	(1,929,717)	(190,127)
Transfers in	-	-	5,842	5,842
Total other financing source (uses)	(1,549,590)	(1,739,590)	(1,923,875)	(184,285)
Net change in fund balances	$ -	$ -	(828,926)	$ (828,926)
Fund balances - beginning			728,839	
Fund balances - ending			$ (100,087)	

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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 42,500	$ 104,500	$ 134,998	$ 30,498
Investment income	-	-	203	203
Contributions and donations	77,000	78,000	97,000	19,000
Other income	65,000	65,000	89,931	24,931
Total revenues	184,500	247,500	322,132	74,632
EXPENDITURES				
Current:				
Culture and recreation	184,500	247,500	244,280	3,220
Total expenditures	184,500	247,500	244,280	3,220
Excess (deficiency) of revenues over (under) expenditures	-	-	77,852	77,852
Net change in fund balances	$ -	$ -	77,852	$ 77,852
Fund balances - beginning			39,000	
Fund balances - ending			$ 116,852	

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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Contributions and donations	$ 1,000	$ 1,000	$ 340	$ (660)
Total revenues	1,000	1,000	340	(660)
EXPENDITURES				
Current:				
Culture and recreation	1,000	1,000	-	1,000
Total expenditures	1,000	1,000	-	1,000
Excess (deficiency) of revenues over (under) expenditures	-	-	340	340
Net change in fund balances	$ -	$ -	340	$ 340
Fund balances - beginning			7,390	
Fund balances - ending			$ 7,730	

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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 1,000	$ 1,000	$ -	$ (1,000)
Total revenues	1,000	1,000	-	(1,000)
EXPENDITURES				
Current:				
Judicial	1,000	1,000	-	1,000
Total expenditures	1,000	1,000	-	1,000
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Net change in fund balances	$ -	$ -	-	$ -
Fund balances - beginning			32,268	
Fund balances - ending			$ 32,268	

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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 20,000	$ 40,000	$ 26,515	$ (13,485)
Investment income	-	-	413	413
Total revenues	20,000	40,000	26,928	(13,072)
EXPENDITURES				
Current:				
Judicial	20,000	40,000	39,896	104
Total expenditures	20,000	40,000	39,896	104
Excess (deficiency) of revenues over (under) expenditures	-	-	(12,968)	(12,968)
Net change in fund balances	$ -	$ -	(12,968)	$ (12,968)
Fund balances - beginning			246,671	
Fund balances - ending			$ 233,703	

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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - sales	$ 3,000,000	$ 3,768,000	$ 3,588,853	$ (179,147)
Investment income	-	-	14,389	14,389
Total revenues	3,000,000	3,768,000	3,603,242	(164,758)
EXPENDITURES				
Current:				
Public works	2,146,270	2,146,270	1,788,219	358,051
Total expenditures	2,146,270	2,146,270	1,788,219	358,051
Excess (deficiency) of revenues over (under) expenditures	853,730	1,621,730	1,815,023	193,293
OTHER FINANCING SOURCES (USES)				
Transfers out	(853,730)	(1,621,730)	(1,979,291)	(357,561)
Total other financing source (uses)	(853,730)	(1,621,730)	(1,979,291)	(357,561)
Net change in fund balances	$ -	$ -	(164,268)	$ (164,268)
Fund balances - beginning			3,699,377	
Fund balances - ending			$ 3,535,109	

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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	$ -	$ -	$ 3,090	$ 3,090
Total revenues	-	-	3,090	3,090
EXPENDITURES				
Debt service:				
Principal	2,680,000	2,680,000	2,680,000	-
Interest	274,750	274,750	274,750	-
Other	1,000	1,000	550	450
Total expenditures	2,955,750	2,955,750	2,955,300	450
Excess (deficiency) of revenues over (under) expenditures	(2,955,750)	(2,955,750)	(2,952,210)	3,540
OTHER FINANCING SOURCES (USES)				
Transfers in	2,955,750	2,955,750	2,955,750	-
Total other financing source (uses)	2,955,750	2,955,750	2,955,750	-
Net change in fund balances	$ -	$ -	3,540	$ 3,540
Fund balances - beginning			3,098,120	
Fund balances - ending			$ 3,101,660	

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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	$ -	$ 211	$ 62	$ (149)
Total revenues	-	211	62	(149)
EXPENDITURES				
Debt service:				
Principal	2,105,000	2,105,000	2,105,000	-
Interest	99,143	99,354	99,354	-
Total expenditures	2,204,143	2,204,354	2,204,354	-
Excess (deficiency) of revenues over (under) expenditures	(2,204,143)	(2,204,143)	(2,204,292)	(149)
OTHER FINANCING SOURCES (USES)				
Transfers in	2,204,143	2,204,143	2,173,607	(30,536)
Total other financing source (uses)	2,204,143	2,204,143	2,173,607	(30,536)
Net change in fund balances	$ -	$ -	(30,685)	$ (30,685)
Fund balances - beginning			30,691	
Fund balances - ending			$ 6	

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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - property	$ 4,909,525	$ 4,909,525	$ 5,170,637	$ 261,112
Investment income	-	-	6,589	6,589
Total revenues	4,909,525	4,909,525	5,177,226	267,701
EXPENDITURES				
Debt service:				
Principal	2,275,000	2,275,000	2,275,000	-
Interest	2,632,875	2,632,875	1,674,750	958,125
Other	1,650	1,650	1,650	-
Total expenditures	4,909,525	4,909,525	3,951,400	958,125
Excess (deficiency) of revenues over (under) expenditures	-	-	1,225,826	1,225,826
Net change in fund balances	$ -	$ -	1,225,826	$ 1,225,826
Fund balances - beginning			558,145	
Fund balances - ending			$ 1,783,971	

Columbia County, Georgia
DEBT SERVICE FUND-2022 GO BOND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EXPENDITURES				
Debt service:				
Other	-	510,000	508,900	1,100
Total expenditures	-	510,000	508,900	1,100
Excess (deficiency) of revenues over (under) expenditures	-	(510,000)	(508,900)	1,100
OTHER FINANCING SOURCES (USES)				
Payment to refunded bond escrow agent	-	(44,490,000)	(44,466,334)	23,666
Proceeds from refunding bonds	-	45,000,000	44,990,000	(10,000)
Total other financing source (uses)	-	510,000	523,666	13,666
Net change in fund balances	$ -	$ -	14,766	$ 14,766
Fund balances - beginning			-	
Fund balances - ending			$ 14,766	

NONMAJOR ENTERPRISE FUNDS

Columbia County, Georgia
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2022

	COMMUNICATIONS UTILITY	SAVANNAH RAPIDS PAVILION	PERFORMING ARTS CENTER	EXHIBITION CENTER	Total Nonmajor Enterprise Funds
ASSETS					
Current assets:					
Cash and cash equivalents	$ 2,448,316	$ -	$ 1,772,989	$ -	$ 4,221,305
Accounts receivable	172,656	9,301	3,402	10,836	196,195
Lease receivable	529,811	-	-	-	529,811
Interest receivable	472	-	-	-	472
Prepaid items	155	355	64	35	609
Total current assets	3,151,410	9,656	1,776,455	10,871	4,948,392
Noncurrent assets:					
Capital assets, net of acc dep/amort	10,482,943	1,502,002	-	-	11,984,945
Total noncurrent assets	10,482,943	1,502,002	-	-	11,984,945
Total assets	13,634,353	1,511,658	1,776,455	10,871	16,933,337
DEFERRED OUTFLOWS OF RESOURCES					
OPEB changes in assumptions	4,527	7,267	-	-	11,794
Total deferred outflows of resources	4,527	7,267	-	-	11,794
Total assets and deferred outflows of resources	13,638,880	1,518,925	1,776,455	10,871	16,945,131
LIABILITIES					
Current liabilities:					
Accounts payable	43,230	9,477	162,596	11,302	226,605
Lease payable	17,669	-	-	-	17,669
Accrued payroll	18,828	8,881	8,690	4,708	41,107
Accrued compensated absences	22,010	7,493	2,164	5,695	37,362
Unearned revenue	-	190,011	170,293	60,880	421,184
Due to other funds	27,010	533,687	1,382,769	85,275	2,028,741
Accrued interest payable	100	-	-	-	100
Customer deposits	-	9,933	-	-	9,933
Total current liabilities	128,847	759,482	1,726,512	167,860	2,782,701
Noncurrent liabilities:					
Lease payable	31,677	-	-	-	31,677
Accrued compensated absences	22,010	7,493	2,164	5,695	37,362
Advances from other funds	3,000,000	-	-	-	3,000,000
Net OPEB liability	16,215	32,159	-	-	48,374
Total noncurrent liabilities	3,069,902	39,652	2,164	5,695	3,117,413
Total liabilities	3,198,749	799,134	1,728,676	173,555	5,900,114
DEFERRED INFLOWS OF RESOURCES					
Lease related	517,769	-	-	-	517,769
OPEB expected vs actual experience	16,429	19,141	-	-	35,570
OPEB changes in assumptions	8,955	8,573	-	-	17,528
Total deferred inflows of resources	543,153	27,714	-	-	570,867
Total liabilities and deferred inflows of resources	3,741,902	826,848	1,728,676	173,555	6,470,981
NET POSITION					
Net investment in capital assets	10,433,597	1,502,002	-	-	11,935,599
Unrestricted	(536,619)	(809,925)	47,779	(162,684)	(1,461,449)
Total net position	$ 9,896,978	$ 692,077	$ 47,779	$ (162,684)	$ 10,474,150

Columbia County, Georgia
Combining Statement of Revenues, Expenses, and Changes in Net Position
Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2022

	COMMUNICATIONS UTILITY	SAVANNAH RAPIDS PAVILION	PERFORMING ARTS CENTER	EXHIBITION CENTER	Total Nonmajor Enterprise Funds
OPERATING REVENUES					
Charges for services	$ 2,393,224	$ 423,909	$ 575,548	$ 192,150	$ 3,584,831
Rental income	-	9,512	534,243	6,668	550,423
Other income	124,162	20,836	16,522	25,760	187,280
Total operating revenues	2,517,386	454,257	1,126,313	224,578	4,322,534
OPERATING EXPENSES					
Personal services	580,324	265,747	435,088	143,891	1,425,050
Purchased/contract services	450,193	64,658	730,195	12,069	1,257,115
Supplies and materials	123,325	127,000	372,516	135,068	757,909
Interfund charges	293,723	27,234	-	-	320,957
Depreciation/amortization	1,074,902	122,582	-	-	1,197,484
Other costs	-	-	91	-	91
Total operating expenses	2,522,467	607,221	1,537,890	291,028	4,958,606
Operating income (loss)	(5,081)	(152,964)	(411,577)	(66,450)	(636,072)
NONOPERATING REVENUES (EXPENSES)					
Gain on sale of capital assets	-	480	-	-	480
Lease revenue	200,222	-	-	-	200,222
Interest earned	4,631	-	2,070	-	6,701
Interest expense	(1,453)	-	-	-	(1,453)
Total nonoperating revenues (expenses)	203,400	480	2,070	-	205,950
Income (loss) before contributions and transfers	198,319	(152,484)	(409,507)	(66,450)	(430,122)
Transfers out	(6,910)	(16,480)	(6,589)	(1,569)	(31,548)
Transfers in	-	-	700,000	-	700,000
Change in net position	191,409	(168,964)	283,904	(68,019)	238,330
Total net position - beginning	9,705,569	861,041	(236,125)	(94,665)	10,235,820
Total net position - ending	$ 9,896,978	$ 692,077	$ 47,779	$ (162,684)	$ 10,474,150

Columbia County, Georgia
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2022

	COMMUNICATIONS UTILITY	SAVANNAH RAPIDS PAVILION	PERFORMING ARTS CENTER	EXHIBITION CENTER	Total Nonmajor Enterprise Funds
Operating activities					
Cash received from customers and others	$ 2,371,118	$ 455,159	$ 1,279,204	$ 261,416	$ 4,366,897
Cash paid to suppliers and others	(904,034)	(169,394)	(300,786)	(107,584)	(1,481,798)
Cash paid to employees	(563,540)	(269,765)	-	(152,263)	(985,568)
Net cash provided by (used in) operating activities	903,544	16,000	978,418	1,569	1,899,531
Noncapital financing activities					
Transfer from other funds	-	-	700,000	-	700,000
Transfer to other funds	(6,910)	(16,480)	(6,589)	(1,569)	(31,548)
Net cash provided by (used in) noncapital financing activities	(6,910)	(16,480)	693,411	(1,569)	668,452
Capital and related financing activities					
Proceeds from leases	187,709	-	-	-	187,709
Acquisition and construction of capital assets	(801,098)	-	-	-	(801,098)
Proceeds from sale of capital assets	-	480	-	-	480
Principal paid on leases	(16,827)	-	-	-	(16,827)
Interest paid on leases	(1,353)	-	-	-	(1,353)
Net cash provided by (used in) capital and related financing activities	(631,569)	480	-	-	(631,089)
Investing activities					
Interest received	4,631	-	2,070	-	6,701
Net cash provided by (used) in investing activities	4,631	-	2,070	-	6,701
Net increase (decrease) in cash and cash equivalents	269,696	-	1,673,899	-	1,943,595
Cash and cash equivalents					
Beginning of year	2,178,620	-	99,090	-	2,277,710
End of year	$ 2,448,316	$ -	$ 1,772,989	$ -	$ 4,221,305
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities					
Operating income (loss)	$ (5,081)	$ (152,964)	$ (411,577)	$ (66,450)	$ (636,072)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation and amortization	1,074,902	122,582	-	-	1,197,484
Change in assets and liabilities					
Accounts receivable	(146,268)	(8,761)	(3,402)	4,058	(154,373)
Deferred charges / prepaid expense	(8)	(26)	(43)	(1)	(78)
Accounts payable	(57,976)	224	136,274	1,704	80,226
Accrued liabilities	11,767	(7,919)	(1,858)	(8,372)	(6,382)
Customer deposits	-	8,638	-	-	8,638
Due to other funds	26,208	53,201	1,088,731	37,850	1,205,990
Unearned revenue	-	1,025	170,293	32,780	204,098
Total adjustments	908,625	168,964	1,389,995	68,019	2,535,603
Net cash provided by (used in) operating activities	$ 903,544	$ 16,000	$ 978,418	$ 1,569	$ 1,899,531
Noncash investing, capital, and financing activities:					
Acquisition of capital assets from leases	$ 66,173	$ -	$ -	$ -	$ 66,173

NONMAJOR INTERNAL SERVICE FUNDS

Columbia County, Georgia
Combining Statement of Net Position
Nonmajor Internal Service Funds
June 30, 2022

	EMPLOYEE MEDICAL FUND	RISK MANAGEMENT FUND	UTILITY DAMAGE PREVENTION	CUSTOMER SERVICE AND INFORMATION CENTER	FLEET REPLACEMENT FUND	GEOGRAPHIC INFORMATION SYSTEMS	Total Internal Service Funds
ASSETS							
Current assets:							
Cash and cash equivalents	$ 4,855,908	$ -	$ -	$ -	$ -	$ -	$ 4,855,908
Accounts receivable	7,911	12,133	-	-	-	-	20,044
Due from other funds	-	469,759	676,999	23,717	-	2,758	1,173,233
Prepaid items	62	262	1,448	67	-	720	2,559
Total current assets	4,863,881	482,154	678,447	23,784	-	3,478	6,051,744
Noncurrent assets:							
Capital assets, net of acc dep	-	-	58,805	-	5,500,186	64,571	5,623,562
Total noncurrent assets	-	-	58,805	-	5,500,186	64,571	5,623,562
Total assets	4,863,881	482,154	737,252	23,784	5,500,186	68,049	11,675,306
LIABILITIES							
Current liabilities:							
Accounts payable	89,205	57,705	-	80	-	989	147,979
Claims payable	1,500,000	398,242	-	-	-	-	1,898,242
Accrued payroll	8,986	5,661	20,162	8,082	-	20,974	63,865
Accrued compensated absences	-	10,273	25,815	7,811	-	23,043	66,942
Due to other funds	7,804,993	-	665,460	-	2,022,112	-	10,492,565
Total current liabilities	9,403,184	471,881	711,437	15,973	2,022,112	45,006	12,669,593
Noncurrent liabilities:							
Accrued compensated absences	-	10,273	25,815	7,811	-	23,043	66,942
Total noncurrent liabilities	-	10,273	25,815	7,811	-	23,043	66,942
Total liabilities	9,403,184	482,154	737,252	23,784	2,022,112	68,049	12,736,535
NET POSITION							
Net investment in capital assets	-	-	58,805	-	5,500,186	64,571	5,623,562
Unrestricted	(4,539,303)	-	(58,805)	-	(2,022,112)	(64,571)	(6,684,791)
Total net position	$ (4,539,303)	$ -	$ -	$ -	$ 3,478,074	$ -	$ (1,061,229)

Columbia County, Georgia
Combining Statement of Revenues, Expenses, and Changes in Net Position
Nonmajor Internal Service Funds
For the Fiscal Year Ended June 30, 2022

	EMPLOYEE MEDICAL FUND	RISK MANAGEMENT FUND	UTILITY DAMAGE PREVENTION	CUSTOMER SERVICE AND INFORMATION CENTER	FLEET REPLACEMENT FUND	GEOGRAPHIC INFORMATION SYSTEMS	Total Internal Service Funds
OPERATING REVENUES							
Charges for services	$ 12,833,507	$ -	$ -	$ -	$ -	$ -	$ 12,833,507
Intergovernmental revenue	-	1,097,003	792,120	249,817	2,395,629	1,220,943	5,755,512
Other income	-	-	-	-	35,000	-	35,000
Total operating revenues	12,833,507	1,097,003	792,120	249,817	2,430,629	1,220,943	18,624,019
OPERATING EXPENSES							
Personal services	191,882	168,290	602,725	246,651	-	639,057	1,848,605
Purchased/contract services	12,940,027	877,386	53,570	980	1,003,375	546,332	15,421,670
Supplies and materials	-	25,920	106,974	2,186	-	19,600	154,680
Depreciation/amortization	-	-	28,851	-	1,616,498	15,954	1,661,303
Total operating expenses	13,131,909	1,071,596	792,120	249,817	2,619,873	1,220,943	19,086,258
Operating income (loss)	(298,402)	25,407	-	-	(189,244)	-	(462,239)
NONOPERATING REVENUES (EXPENSES)							
Gain on sale of capital assets	-	-	-	-	346,910	-	346,910
Interest earned	7,419	-	-	-	-	-	7,419
Total nonoperating revenues (expenses)	7,419	-	-	-	346,910	-	354,329
Income (loss) before contributions and transfers	(290,983)	25,407	-	-	157,666	-	(107,910)
Transfers out	-	(25,407)	-	-	-	-	(25,407)
Transfers in	1,000,000	-	-	-	25,407	-	1,025,407
Change in net position	709,017	-	-	-	183,073	-	892,090
Total net position - beginning	(5,248,320)	-	-	-	3,295,001	-	(1,953,319)
Total net position - ending	$ (4,539,303)	$ -	$ -	$ -	$ 3,478,074	$ -	$ (1,061,229)

Columbia County, Georgia
Combining Statement of Cash Flows
Nonmajor Internal Service Funds
For the Fiscal Year Ended June 30, 2022

	EMPLOYEE MEDICAL FUND	RISK MANAGEMENT FUND	UTILITY DAMAGE PREVENTION	CUSTOMER SERVICE AND INFORMATION CENTER	FLEET REPLACEMENT FUND	GEOGRAPHIC INFORMATION SYSTEMS	Total Internal Service Funds
Operating activities							
Cash received from customers and others	$ 12,828,911	$ 1,084,870	$ 792,120	$ 249,817	$ 1,949,523	$ 1,220,943	$ 18,126,184
Cash paid to suppliers and others	(12,069,814)	(895,715)	(191,508)	(3,171)	(1,025,327)	(568,421)	(14,753,956)
Cash paid to employees	(192,606)	(163,748)	(585,054)	(246,646)	-	(571,997)	(1,760,051)
Net cash provided by (used in) operating activities	566,491	25,407	15,558	-	924,196	80,525	1,612,177
Noncapital financing activities							
Transfer from other funds	1,000,000	-	-	-	-	-	1,000,000
Transfer to other funds	-	(25,407)	-	-	-	-	(25,407)
Net cash provided by (used in) noncapital financing activities	1,000,000	(25,407)	-	-	-	-	974,593
Capital and related financing activities							
Transfer from other funds	-	-	-	-	25,407	-	25,407
Acquisition and construction of capital assets	-	-	(15,558)	-	(1,296,513)	(80,525)	(1,392,596)
Proceeds from sale of capital assets	-	-	-	-	346,910	-	346,910
Net cash provided by (used in) capital and related financing activities	-	-	(15,558)	-	(924,196)	(80,525)	(1,020,279)
Investing activities							
Interest received	7,419	-	-	-	-	-	7,419
Net cash provided by (used in) investing activities	7,419	-	-	-	-	-	7,419
Net increase (decrease) in cash and cash equivalents	1,573,910	-	-	-	-	-	1,573,910
Cash and cash equivalents Beginning of year	3,281,998	-	-	-	-	-	3,281,998
End of year	$ 4,855,908	$ -	$ -	$ -	$ -	$ -	$ 4,855,908
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities							
Operating income (loss)	$ (298,402)	$ 25,407	$ -	$ -	$ (189,244)	$ -	$ (462,239)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:							
Depreciation and amortization	-	-	28,851	-	1,616,498	15,954	1,661,303
Change in assets and liabilities							
Accounts receivable	(4,596)	(12,133)	-	-	-	-	(16,729)
Deferred charges / prepaid expense	7	(44)	34	(6)	-	(720)	(729)
Due from other funds	-	152,557	(137,079)	(894)	-	(2,758)	11,826
Accounts payable	58,525	(144,922)	(1,946)	1	(21,952)	989	(109,305)
Accrued liabilities	(724)	4,542	17,671	899	-	67,060	89,448
Due to other funds	811,681	-	108,027	-	(481,106)	-	438,602
Total adjustments	864,893	-	15,558	-	1,113,440	80,525	2,074,416
Net cash provided by (used in) operating activities	$ 566,491	$ 25,407	$ 15,558	$ -	$ 924,196	$ 80,525	$ 1,612,177

CUSTODIAL FUNDS

COLUMBIA COUNTY, GEORGIA

Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2022

	Clerk of Superior Court	Probate Court	Magistrate Court	Sheriff's Office	Tax Commissioner's Office	Total
ASSETS						
Cash and cash equivalents	$ 4,977,210	$ 501,369	$ 60,670	$ 842,189	$ 1,068,458	$ 7,449,896
LIABILITIES						
Due to others	1,150,075	197,971	24,966	17,818	1,030,088	2,420,918
NET POSITION						
Restricted for individuals, organizations, and other governments	$ 3,827,135	$ 303,398	$ 35,704	$ 824,371	$ 38,370	$ 5,028,978

COLUMBIA COUNTY, GEORGIA

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds

For the Fiscal Year Ended June 30, 2022

ADDITIONS	Clerk of Superior Court	Probate Court	Magistrate Court	Sheriff's Office	Tax Commissioner's Office	Total
Taxes	$ 10,019,467	$ -	$ -	$ -	$ 209,077,063	$ 219,096,530
Fines and fees	317,328	1,884,768	595,685	475,586	-	3,273,367
Criminal and civil bonds	15,411	940,309	-	181,925	-	1,137,645
Other	1,004,278	604,865	-	862,303	-	2,471,446
Total additions	11,356,484	3,429,942	595,685	1,519,814	209,077,063	225,978,988
DEDUCTIONS						
Taxes and fees paid to other governments	5,236,491	472,430	101,466	350,902	138,833,801	144,995,090
Payments to County	3,287,630	1,833,142	256,957	217,409	67,174,095	72,769,233
Other custodial disbursements	660,616	1,231,110	266,312	1,041,488	3,161,630	6,361,156
Total deductions	9,184,737	3,536,682	624,735	1,609,799	209,169,526	224,125,479
Change in fiduciary net position	2,171,747	(106,740)	(29,050)	(89,985)	(92,463)	1,853,509
Net position, beginning of year	1,655,388	410,138	64,754	914,356	130,833	3,175,469
Net position, end of year	$ 3,827,135	$ 303,398	$ 35,704	$ 824,371	$ 38,370	$ 5,028,978

SPECIAL PURPOSE LOCAL OPTION SALES TAX FUNDS

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, 2022

Project	Original Project Budget*	Prior Years' Cost	Current Year Cost	Total Cost	Estimated Percentage of Completion
Level One Countywide projects	$ 48,666,645	$ 31,754,645	$ 108,564	$ 31,863,209	100%
Transportation projects	46,633,663	29,136,768	4,247,978	33,384,746	95%
Recreation facilities	14,017,674	11,013,038	601,891	11,614,929	95%
Public Safety and Emergency Services buildings, facilities and equipment	9,270,041	7,314,996	4,325	7,319,321	100%
County administrative buildings and facilities	7,895,642	6,302,566	3,499	6,306,065	100%
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	$ 105,482,952	4,966,257	$ 110,449,209	
		Transfer to Capital Projects Fund	14,258		
			$ 4,980,515		

* 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, 2022

Project	Original Project Budget	Prior Years' Cost	Current Year Cost	Total Cost	Estimated Percentage of Completion
Countywide projects	$ 57,665,280	$ 385,658	$ 3,227,575	$ 3,613,233	6%
Transportation projects	7,000,000	2,010,672	373,461	2,384,133	34%
Community Services	21,000,160	5,042,485	105,756	5,148,241	25%
IT and Broadband Projects	3,993,019	-	59,069	59,069	2%
Public Safety and Emergency Services buildings, facilities and equipment	5,654,000	1,324,841	25,030	1,349,871	24%
Public Health	30,000,000	-	-	-	0%
County administrative buildings and facilities	1,514,258	283,261	332,994	616,255	41%
Stormwater Improvements	7,000,000	973,093	22,256	995,349	14%
City of Harlem	2,590,041	1,862,887	708,354	2,571,241	99%
City of Grovetown	8,633,472	6,200,055	2,370,743	8,570,798	99%
	$ 145,050,230	$ 18,082,952	7,225,238	$ 25,308,190	
		Transfer to Debt Service Funds	5,129,357		
			$ 12,354,595		

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.

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Financial Trends *170*

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 *175*

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 *182*

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 *186*

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 *189*

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,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental activities										
Net investment in capital assets	$ 184,228,647	$ 200,894,204	$ 208,779,154	$ 219,854,303	$ 237,032,052	$ 250,250,514	$ 265,461,677	$ 279,597,682	$ 312,857,870	$ 332,088,980
Restricted	39,852,364	33,612,371	34,451,325	41,209,614	43,080,606	44,526,019	52,560,511	69,159,288	83,848,458	137,985,879
Unrestricted	32,166,093	28,446,891	28,856,123	23,997,583	18,357,245	23,750,285	25,386,286	36,255,030	41,814,715	17,494,161
Total governmental activities net position	$ 256,247,104	$ 262,953,466	$ 272,086,602	$ 285,061,500	$ 298,469,903	$ 318,526,818	$ 343,408,474	$ 385,012,000	$ 438,521,043	$ 487,569,020
Business-type activities										
Net investment in capital assets	$ 188,796,529	$ 207,852,015	$ 232,641,731	$ 252,963,528	$ 260,360,538	$ 263,428,107	$ 273,214,360	$ 285,541,279	$ 293,916,078	$ 311,957,663
Restricted	3,943,039	5,162,988	6,502,175	6,496,162	6,000,870	2,675,820	2,765,314	2,904,297	645,536	646,839
Unrestricted	58,591,945	54,144,861	48,413,058	44,880,794	53,331,362	61,164,670	61,372,493	61,648,479	66,904,948	56,416,911
Total business-type activities net position	$ 251,331,513	$ 267,159,864	$ 287,556,964	$ 304,340,484	$ 319,692,770	$ 327,268,597	$ 337,352,167	$ 350,094,055	$ 361,466,562	$ 369,021,413
Primary government										
Net investment in capital assets	$ 373,025,176	$ 408,746,219	$ 441,420,885	$ 472,817,831	$ 497,392,590	$ 513,678,621	$ 538,676,037	$ 565,138,961	$ 606,773,948	$ 644,046,643
Restricted	43,795,403	38,775,359	40,953,500	47,705,776	49,081,476	47,201,839	55,325,825	72,063,585	84,493,994	138,632,718
Unrestricted	90,758,038	82,591,752	77,269,181	68,878,377	71,688,607	84,914,955	86,758,779	97,903,509	108,719,663	73,911,072
Total primary government net position	$ 507,578,617	$ 530,113,330	$ 559,643,566	$ 589,401,984	$ 618,162,673	$ 645,795,415	$ 680,760,641	$ 735,106,055	$ 799,987,605	$ 856,590,433

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

	For the Fiscal Year Ended June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental activities:										
General government	$ 14,546,257	$ 25,066,464	$ 16,621,251	$ 19,420,487	$ 20,143,478	$ 19,527,218	$ 19,567,469	$ 20,073,741	$ 23,545,990	$ 24,992,459
Judicial system	6,598,408	7,057,120	7,153,128	7,382,451	7,672,098	7,863,092	8,281,359	8,740,345	8,234,335	8,683,398
Public safety	40,357,086	41,882,938	42,845,188	43,817,193	46,115,229	46,777,469	50,967,030	53,762,526	52,617,624	59,597,270
Public works	16,932,641	17,798,224	21,441,998	22,639,026	24,859,630	25,084,280	25,212,568	24,516,735	25,918,796	28,062,613
Health and welfare	1,708,243	1,762,246	1,721,658	1,859,378	1,704,218	1,740,327	1,815,315	2,576,890	1,380,553	1,521,908
Culture and recreation	5,254,568	5,635,826	6,527,623	7,145,689	7,808,566	8,151,722	8,375,812	7,704,021	9,651,530	12,348,726
Housing and development	3,723,499	3,467,112	3,905,752	4,071,607	4,687,428	6,847,532	5,760,467	6,174,711	8,705,763	5,487,540
Debt service - interest and fees	2,930,229	2,602,359	2,229,517	2,533,437	3,286,174	3,285,591	4,580,806	2,657,170	2,373,153	1,371,688
Total governmental activities expenses	92,050,931	105,272,289	102,446,115	108,869,268	116,276,821	119,277,231	124,560,826	126,206,139	132,427,744	142,065,602
Business-type activities:										
Water and sewer	20,728,702	22,756,426	25,871,589	27,331,033	28,671,102	31,682,676	32,387,698	34,201,419	33,939,842	36,281,789
Storm water	3,189,879	3,567,076	3,944,870	4,435,893	5,080,834	5,261,893	5,578,729	5,917,026	6,491,048	7,229,728
Solid waste management	638,008	683,077	561,225	464,271	1,097,376	1,117,994	1,124,943	1,059,742	1,100,555	1,351,434
Rental facilities (SRP, PAC, EC)	657,252	823,194	833,384	928,698	909,198	855,123	884,854	882,739	1,083,181	2,411,113
Evans Towne Center Park	159,295	-	-	-	-	-	-	-	-	-
Communications utility	1,055,296	1,973,317	1,931,029	2,102,998	2,271,075	2,656,968	2,172,163	2,428,688	2,598,719	2,465,056
Total business-type activities expenses	26,428,432	29,803,090	33,142,097	35,262,893	38,029,585	41,574,654	42,148,387	44,489,614	45,213,345	49,739,120
Total primary government expenses	$ 118,479,363	$ 135,075,379	$ 135,588,212	$ 144,132,161	$ 154,306,406	$ 160,851,885	$ 166,709,213	$ 170,695,753	$ 177,641,089	$ 191,804,722
Program Revenues										
Governmental activities:										
Charges for services:										
General government	$ 2,014,398	$ 2,355,648	$ 2,269,204	$ 2,161,960	$ 2,239,766	$ 2,261,130	$ 2,419,343	$ 2,472,606	$ 2,739,267	$ 2,815,042
Judicial system	3,109,945	3,191,771	3,066,341	2,880,152	2,868,380	2,738,272	3,321,325	2,795,401	3,403,281	3,196,341
Public safety	2,837,518	2,945,524	3,095,173	3,058,053	3,186,568	4,582,597	3,264,293	3,542,509	3,723,490	4,059,597
Other activities	4,412,621	4,961,323	5,227,520	5,459,911	6,180,772	6,148,046	5,645,010	5,952,720	6,533,453	6,922,795
Operating grants and contributions	769,723	10,014,047	1,069,776	1,613,277	1,742,368	1,742,091	1,512,047	7,084,124	3,725,079	4,067,740
Capital grants and contributions	6,459,492	5,515,628	10,407,094	10,561,235	14,734,666	7,900,602	7,903,855	7,401,359	6,906,759	9,191,092
Total governmental activities program revenues	19,603,697	28,983,941	25,135,108	25,734,588	30,952,520	25,372,738	24,065,873	29,248,719	27,031,329	30,252,607
Business-type activities:										
Charges for services:										
Water and sewer	29,867,803	30,656,969	32,036,580	34,583,144	36,018,804	35,320,188	36,237,859	37,926,404	39,215,358	40,057,332
Storm water	2,640,910	2,650,408	3,038,638	3,959,943	4,997,996	5,475,348	5,605,951	5,750,445	5,747,570	5,913,627
Rental facilities (SRP, PAC, EC)	380,566	448,370	513,352	507,124	537,722	562,631	611,815	414,934	433,359	1,191,607
Evans Towne Center Park	111,338	-	-	-	-	-	-	-	-	-
Communications utility	78,601	620,094	827,484	1,037,552	1,362,904	1,501,751	1,901,969	1,678,947	1,880,712	2,393,224
Operating grants and contributions	-	-	-	959	336	308,507	391,975	391,266	362,333	343,390
Capital grants and contributions	8,605,306	3,489,476	8,966,062	10,438,511	9,423,779	4,912,074	4,913,952	8,728,324	8,353,692	7,626,380
Total business-type activities program revenues	41,684,524	37,865,317	45,382,116	50,527,233	52,341,541	48,080,499	49,663,521	54,890,320	55,993,024	57,525,560
Total primary government program revenues	$ 61,288,221	$ 66,849,258	$ 70,517,224	$ 76,261,821	$ 83,294,061	$ 73,453,237	$ 73,729,394	$ 84,139,039	$ 83,024,353	$ 87,778,167

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

	For the Fiscal Year Ended June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Net (expense)/revenue										
Governmental activities	$ (72,447,234)	$ (76,288,348)	$ (77,311,007)	$ (83,134,680)	$ (85,324,301)	$ (93,904,493)	$ (100,494,953)	$ (96,957,420)	$ (105,396,415)	$ (111,812,995)
Business-type activities	15,256,092	8,062,227	12,240,019	15,264,340	14,311,956	6,505,845	7,515,134	10,400,706	10,779,679	7,786,440
Total primary government net expense	$ (57,191,142)	$ (68,226,121)	$ (65,070,988)	$ (67,870,340)	$ (71,012,345)	$ (87,398,648)	$ (92,979,819)	$ (86,556,714)	$ (94,616,736)	$ (104,026,555)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes, general	$ 38,359,308	$ 39,999,488	$ 44,808,849	$ 46,612,056	$ 49,241,893	$ 56,994,517	$ 59,396,566	$ 64,933,183	$ 70,173,862	$ 71,369,280
Sales taxes	36,722,298	36,422,967	38,445,119	38,928,718	39,974,085	45,164,499	52,809,519	60,600,966	75,245,507	78,327,807
Other taxes	9,235,379	7,808,542	8,525,795	9,055,643	9,674,268	10,211,943	10,880,452	11,211,716	12,092,916	13,327,234
Revenues from use of money and property	255,353	41,267	446,671	498,240	369,572	410,914	1,331,966	1,047,525	96,908	(2,881,211)
Gain on sale of capital assets	50,732	153,820	340,311	181,780	236,784	31,845	89,430	31,440	95,850	373,343
Miscellaneous	1,562,497	593,800	894,964	1,135,029	1,047,307	1,290,588	1,177,218	1,119,857	1,466,371	1,543,662
Transfers	(16,404,788)	6,522,996	(7,017,566)	(301,888)	(164,450)	(142,898)	(308,542)	(383,741)	(265,956)	(1,199,143)
Total governmental activities	69,780,779	91,542,880	86,444,143	96,109,578	100,379,459	113,961,408	125,376,609	138,560,946	158,905,458	160,860,972
Business-type activities:										
Revenues from use of money and property	571,204	(247,901)	719,811	688,273	244,078	161,005	1,683,912	1,373,583	(245,591)	(2,661,512)
Gain on sale of capital assets	8,457	-	33,545	24,260	34,243	512	7,759	3,282	220	1,444
Miscellaneous	369,098	395,361	386,159	504,759	890,690	765,567	568,223	580,576	572,243	1,229,336
Transfers	16,404,788	(6,522,996)	7,017,566	301,888	164,450	142,898	308,542	383,741	265,956	1,199,143
Total business-type activities	17,353,547	(6,375,536)	8,157,081	1,519,180	1,333,461	1,069,982	2,568,436	2,341,182	592,828	(231,589)
Total primary government	$ 87,134,326	$ 85,167,344	$ 94,601,224	$ 97,628,758	$ 101,712,920	$ 115,031,390	$ 127,945,045	$ 140,902,128	$ 159,498,286	$ 160,629,383
Change in Net Position										
Governmental activities	$ (2,666,455)	$ 15,254,532	$ 9,133,136	$ 12,974,898	$ 15,055,158	$ 20,056,915	$ 24,881,656	$ 41,603,526	$ 53,509,043	$ 49,047,977
Business-type activities	32,609,639	1,686,691	20,397,100	16,783,520	15,645,417	7,575,827	10,083,570	12,741,888	11,372,507	7,554,851
Total primary government	$ 29,943,184	$ 16,941,223	$ 29,530,236	$ 29,758,418	$ 30,700,575	$ 27,632,742	$ 34,965,226	$ 54,345,414	$ 64,881,550	$ 56,602,828

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

	Fiscal Year Ended June 30,									
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
General fund (1)										
Nonspendable	$ 9,567,474	$ 7,586,245	$ 7,531,652	$ 5,097,413	$ 5,119,956	$ 5,060,518	$ 5,080,455	$ 5,060,197	$ 4,979,031	$ 4,970,862
Assigned	9,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	2,500,000	2,500,000	2,500,000	2,500,000
Unassigned	18,534,170	24,160,906	27,110,368	31,620,258	33,583,402	38,798,433	40,356,037	38,479,211	50,784,752	53,103,615
Total general fund	$ 37,101,644	$ 35,747,151	$ 38,642,020	$ 40,717,671	$ 42,703,358	$ 47,858,951	$ 47,936,492	$ 46,039,408	$ 58,263,783	$ 60,574,477
All other governmental funds										
Nonspendable (2)	$ 13,866	$ 17,970	$ 19,935	$ 36,850	$ 35,730	$ 1,679,692	$ 41,069	$ 37,074	$ 39,786	$ 40,533
Restricted (3)	59,464,367	52,834,657	49,700,194	62,055,673	124,706,086	120,879,700	104,183,346	89,370,112	101,777,291	115,679,190
Committed	1,575,815	2,207,211	1,616,606	1,724,867	2,571,910	3,098,291	2,026,965	5,289,840	2,658,494	2,880,438
Assigned (4)	-	-	993,924	2,488,159	3,485,273	3,247,067	11,508,861	25,748,134	16,536,991	25,756,507
Unassigned	-	(1,737,744)	(942,680)	(65,227)	(343,103)	(75,705)	-	(174,674)	(2,225)	(2,096,150)
Total all other governmental funds	$ 61,054,048	$ 53,322,094	$ 51,387,979	$ 66,240,322	$ 130,455,896	$ 128,829,045	$ 117,760,241	$ 120,270,486	$ 121,010,337	$ 142,260,518
Total all governmental funds	$ 98,155,692	$ 89,069,245	$ 90,029,999	$ 106,957,993	$ 173,159,254	$ 176,687,996	$ 165,696,733	$ 166,309,894	$ 179,274,120	$ 202,834,995

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

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

(3) The decrease in restricted fund balance during FYs 2013 - 2015 and FYs 2018 - 2020 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.

(4) 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,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Taxes	$ 83,608,210	$ 88,376,751	$ 91,873,725	$ 94,952,781	$ 99,493,894	$ 112,312,437	$ 123,072,260	$ 136,679,575	$ 157,680,890	$ 163,036,405
Licenses and permits	1,658,564	2,014,388	2,039,101	2,147,916	2,549,319	2,605,790	2,171,782	2,514,995	2,979,357	2,927,790
Charges for services	8,638,754	9,092,695	9,277,792	9,298,749	9,817,341	9,607,838	10,396,729	10,479,678	11,486,591	12,126,102
Intergovernmental	3,495,964	11,321,348	4,579,748	5,533,601	9,497,948	6,928,699	6,733,511	11,557,365	7,536,961	8,808,091
Fines and forfeitures	2,075,680	2,352,113	2,345,613	2,117,903	2,109,997	3,514,853	2,079,645	1,765,163	1,942,714	1,936,425
Investment income	(38,986)	875,030	621,100	781,692	815,550	1,407,524	2,777,789	2,025,169	287,874	(2,575,469)
Contributions and donations	1,558,414	260,561	512,765	729,735	1,859,863	246,236	262,368	468,799	247,795	269,237
Other	593,800	752,591	894,964	1,135,029	1,047,307	1,290,587	1,177,218	1,119,857	1,466,371	1,543,662
Total revenues	101,590,400	115,045,477	112,144,808	116,697,406	127,191,219	137,913,964	148,671,302	166,610,601	183,628,553	188,072,243
Expenditures										
General government	11,719,332	29,285,343	13,798,527	16,683,372	14,822,878	15,574,388	15,631,115	15,800,164	18,099,981	19,901,205
Judicial system	5,948,691	6,358,569	6,445,833	6,591,265	6,815,959	7,040,890	7,338,036	7,739,041	7,560,811	7,896,449
Public safety	41,420,763	38,527,732	40,143,916	41,142,284	42,944,957	44,678,766	46,920,589	49,347,291	50,709,104	56,296,424
Public works	9,093,802	9,684,889	11,852,353	12,224,399	14,195,994	14,390,234	14,405,121	14,238,191	15,539,981	16,699,465
Health and welfare	1,387,981	1,416,718	1,400,141	1,344,856	1,387,633	1,429,012	1,487,789	1,053,930	1,116,052	1,242,775
Culture and recreation	3,825,659	4,162,755	4,954,652	5,446,030	6,398,601	6,738,595	6,831,248	7,488,691	7,961,190	9,255,595
Housing and development	3,872,863	3,466,913	3,977,732	4,154,917	4,655,936	5,295,034	6,065,083	6,727,752	6,201,320	6,179,715
Intergovernmental	1,748,941	1,648,873	1,763,880	1,777,730	2,134,471	1,520,311	1,658,292	1,844,186	3,130,573	3,115,725
Capital outlay	27,510,030	15,505,725	11,829,256	11,481,034	21,240,451	23,245,494	41,580,622	49,282,095	49,781,407	33,383,823
Debt service										
Principal	10,140,000	10,970,000	11,900,000	12,865,000	28,200,000	9,560,000	11,980,000	6,520,000	6,785,000	7,319,099
Interest	3,811,375	3,405,775	2,935,025	2,870,597	2,439,709	3,750,622	5,474,664	3,548,897	3,281,930	2,062,037
Other	2,000	2,200	2,200	350,805	1,010,932	2,050	1,950	2,950	3,350	511,100
Total expenditures	120,481,437	124,435,492	111,003,515	116,932,289	146,247,521	133,225,396	159,374,509	163,593,188	170,170,699	163,863,412
Excess of revenues over (under) expenditures	(18,891,037)	(9,390,015)	1,141,293	(234,883)	(19,056,302)	4,688,568	(10,703,207)	3,017,413	13,457,854	24,208,831
Other financing sources (uses)										
Sale of property	23,853	130,889	44,982	44,898	100,326	4,953	20,486	17,489	27,696	26,433
Leases issued	-	-	-	-	-	-	-	-	-	1,001,088
Transfers out	(19,738,512)	(22,090,229)	(19,643,933)	(20,026,858)	(15,174,509)	(27,943,704)	(25,721,592)	(32,132,153)	(26,793,145)	(23,613,280)
Transfers in	25,138,097	22,262,908	19,418,412	19,724,970	15,010,059	26,778,925	25,413,050	29,710,412	26,271,821	21,414,137
Payment to refunded bond escrow agent	-	-	-	-	(11,307,287)	-	-	-	-	(44,466,334)
Proceeds from refunding bonds	-	-	-	-	25,830,000	-	-	-	-	44,990,000
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)	8,874,188	303,568	(180,539)	17,162,877	85,257,563	(1,159,826)	(288,056)	(2,404,252)	(493,628)	(647,956)
Net change in fund balances	$ (10,016,849)	$ (9,086,447)	$ 960,754	$ 16,927,994	$ 66,201,261	$ 3,528,742	$ (10,991,263)	$ 613,161	$ 12,964,226	$ 23,560,875
Debt service as a percentage of noncapital expenditures	14.72%	15.47%	16.89%	15.43%	23.89%	11.97%	12.97%	8.97%	8.44%	7.76%

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
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%
2020	5,784,521,800	448,288,708	81,900,920	8,432,549	100,742,399	6,423,886,376	(559,905,315)	5,863,981,061	(522,358,232)	5,901,528,144	9.447	16,059,715,940	40%
2021	6,252,430,918	429,260,301	59,095,520	8,618,850	100,867,583	6,850,273,172	(597,157,207)	6,253,115,965	(551,797,630)	6,298,475,542	9.071	17,125,682,930	40%
2022	7,170,039,666	547,790,678	53,868,880	10,670,332	100,867,583	7,883,237,139	(656,260,523)	7,226,976,616	(610,461,744)	7,272,775,395	8.618	19,708,092,848	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
2013	32,937,978	31,887,690	96.81%	1,052,915	32,940,605	100.01%
2014	34,459,145	33,144,316	96.18%	1,314,473	34,458,789	100.00%
2015	36,411,169	35,003,408	96.13%	1,407,400	36,410,808	100.00%
2016	38,318,550	37,099,467	96.82%	1,218,723	38,318,190	100.00%
2017	45,925,058	43,893,388	95.58%	2,030,340	45,923,728	100.00%
2018	47,971,622	47,084,573	98.15%	885,071	47,969,644	100.00%
2019	50,189,374	47,095,488	93.84%	3,088,606	50,184,094	99.99%
2020	53,232,290	49,343,902	92.70%	3,877,663	53,221,565	99.98%
2021	54,840,290	51,187,005	93.34%	3,599,837	54,786,842	99.90%
2022	60,105,910	55,918,239	93.03%	-	55,918,239	93.03%

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 24, 2022.
(4) 2022 Property Tax due date was November 15, 2022.
(5) Total County Tax Levy is for real and personal property only and includes all adjustments made to original approved digest as of November 24, 2022.

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
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
2020	5.999	0.840	2.608	9.447	18.300	0.000	18.300	9.350	7.620	0.000
2021	5.683	0.780	2.608	9.071	18.100	0.000	18.100	9.350	7.620	0.000
2022	5.147	0.683	2.788	8.618	17.350	0.000	17.350	9.350	7.620	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

	2022			2013		
TAXPAYER	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Georgia Power	$ 70,888,728	1	0.98%	$ 47,160,673	1	1.10%
CX Station at Brighton DST	23,720,422	2	0.33%	-		0.00%
John Deere Commercial Products	20,738,430	3	0.29%	33,417,150	2	0.78%
Spyglass - Augusta LLC	20,228,205	4	0.28%	-		0.00%
LCS Brandon Wilde LLC	20,218,489	5	0.28%	-		0.00%
CF Armadillo AGS LLC	17,951,257	6	0.25%	-		0.00%
Riverstone CWDE LLC	17,105,599	7	0.24%	-		0.00%
Pollard Land Company	14,564,947	8	0.20%	15,266,066	5	0.36%
Reed Creek Apts LLC	12,998,723	9	0.18%	-		0.00%
RLP III Appling OXD LLC	12,406,592	10	0.17%	-		0.00%
Quad Graphics				29,756,662	3	0.69%
Wal-Mart Real Estate				23,767,050	4	0.55%
Inland Diversified Evans				12,553,774	6	0.29%
Club Car				11,706,875	7	0.27%
Georgia Iron Works				10,872,445	8	0.25%
AVR Augusta LLC				10,537,763	9	0.25%
Bell South Telecommunications				9,709,073	10	0.23%
Total	$ 230,821,392		3.19%	$ 204,747,531		4.77%
Total taxable assessed value	$ 7,226,976,616			$ 4,293,675,342		

SOURCE: Tax Commissioner's Office

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

Calendar Year	Accommodations	Auto	Construction	Food Service Drinking Establishments	General Merchandise	Home Furnishings/ Appliances	Manufacturing	Retail	Utility	Wholesale	Other Services	Total	Total Direct Sales Tax Rate
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%
2019	16,978	78,079	11,780	496,532	395,223	245,358	111,299	291,064	169,858	244,899	282,898	2,343,966	2%
2020	13,749	86,648	26,939	553,319	659,749	296,292	132,453	422,351	168,149	227,620	301,768	2,889,037	2%
2021	19,648	98,379	27,832	634,051	479,720	327,217	172,179	545,894	176,588	286,270	346,262	3,114,040	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
2012	1%	1%	2%	1%	4%	0%
2013	1%	1%	2%	1%	4%	0%
2014	1%	1%	2%	1%	4%	0%
2015	1%	1%	2%	1%	4%	0%
2016	1%	1%	2%	1%	4%	1%
2017	1%	1%	2%	1%	4%	1%
2018	1%	1%	2%	1%	4%	1%
2019	1%	1%	2%	1%	4%	1%
2020	1%	1%	2%	1%	4%	1%
2021	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

	2022				2013			
	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	$ 5,200,531	20.28%	not available	not available	$ 3,708,944	20.35%
General Merchandise	not available	not available	3,764,120	14.68%	not available	not available	3,094,251	16.97%
Automotive	not available	not available	869,198	3.39%	not available	not available	1,216,410	6.67%
Home Furnishings	not available	not available	2,684,023	10.47%	not available	not available	1,933,627	10.61%
Building Materials	not available	not available	120,599	0.47%	not available	not available	96,280	0.53%
Miscellaneous Services	not available	not available	1,653,058	6.45%	not available	not available	1,161,370	6.37%
Manufacturers	not available	not available	1,267,083	4.94%	not available	not available	861,461	4.73%
Utilities	not available	not available	1,443,320	5.63%	not available	not available	1,387,082	7.61%
Wholesale	not available	not available	2,561,141	9.99%	not available	not available	2,146,535	11.78%
Other	not available	not available	6,080,280	23.71%	not available	not available	2,623,258	14.39%
Total			$ 25,643,353	100.00%			$ 18,229,218	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 2022 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.

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	Leases	Water/Sewer Revenue Bonds	Leases			
2013	77,076,275	3,152,363	87,054,912	-	167,283,550	2.94%	1,262
2014	65,374,342	2,844,458	82,444,378	-	150,663,178	2.52%	1,107
2015	52,869,951	2,526,731	79,020,581	-	134,417,263	2.11%	966
2016	56,684,125	2,198,868	75,471,784	-	134,354,777	1.98%	934
2017	113,055,929	2,813,370	73,444,190	-	189,313,489	2.60%	1,285
2018	102,653,497	2,741,229	69,923,215	-	175,317,941	2.30%	1,157
2019	89,831,065	2,098,362	66,100,202	-	158,029,629	2.05%	1,026
2020	82,468,633	1,442,557	61,814,979	-	145,726,169	1.80%	930
2021	74,841,201	773,400	57,312,708	-	132,927,309	1.52%	829
2022	67,740,846	1,070,660	52,630,437	49,346	121,491,289	1.35%	748

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
2013	77,076,275	8,879,529	68,196,746	0.58%	515	432,827,534	68,196,746	364,630,788	15.76%
2014	65,374,342	9,311,814	56,062,528	0.46%	412	448,796,722	56,062,528	392,734,194	12.49%
2015	52,869,951	9,001,370	43,868,581	0.35%	315	460,642,278	43,868,581	416,773,697	9.52%
2016	56,684,125	9,805,370	46,878,755	0.36%	326	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%	657	529,194,471	99,514,752	429,679,719	18.80%
2019	89,831,065	3,500,985	86,330,080	0.57%	560	557,448,595	86,330,080	471,118,515	15.49%
2020	82,468,633	3,335,383	79,133,250	0.49%	505	590,152,814	79,133,250	511,019,564	13.41%
2021	74,841,201	3,669,083	71,172,118	0.42%	444	629,847,554	71,172,118	558,675,436	11.30%
2022	67,740,846	4,891,032	62,849,814	0.32%	387	727,277,540	62,849,814	664,427,726	8.64%

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 2022

Taxable assessed value - Bond Digest	$ 7,272,775,395
Legal debt limit - 10%	727,277,540
Debt applicable to debt limit	62,849,814
Legal debt margin	$ 664,427,726

Columbia County, Georgia
Direct and Overlapping Governmental Activities Debt
As of June 30, 2022

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable(b)	Estimated Share of Overlapping Debt
Columbia County Board of Education (a)	$60,095,000	100%	$ 60,095,000
Subtotal, overlapping debt			60,095,000
Columbia County direct debt			68,811,506
Total direct and overlapping debt			$ 128,906,506

(a) Data provided by Columbia County Board of Education Finance Office. Debt repaid with education 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			
Fiscal	Operating	Operating	Available	Debt Service		
Year	Revenues	Expenses	Revenue	Principal	Interest	Coverage
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
2020	39,197,246	21,921,570	17,275,676	3,950,000	1,987,627	2.91
2021	38,992,779	21,139,850	17,852,929	3,800,000	2,456,794	2.85
2022	37,759,711	23,047,086	14,712,625	3,980,000	2,262,035	2.36

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
2012	132,541	5,685,349	42,895	24,330	6.50%
2013	136,141	5,976,392	43,899	24,803	5.80%
2014	139,104	6,374,345	45,824	25,973	5.00%
2015	143,837	6,769,192	47,062	26,756	4.60%
2016	147,370	7,277,164	49,380	27,138	4.10%
2017	151,529	7,633,192	50,374	27,748	3.50%
2018	154,077	7,695,926	49,949	28,321	3.00%
2019	156,714	8,097,553	51,671	28,328	3.60%
2020	160,377	8,727,673	54,420	28,717	4.20%
2021	162,402	9,000,000	55,418	29,052	2.70%

Sources: Georgia Department of Labor
Bureau of Economic Analysis
School enrollment provided by Columbia County Board of Education as of September 27, 2022.

Note: Personal income for 2021 is not available and is, therefore, estimated.

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

	2022			2013		
Industry	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
Retail Trade	6,629	1	20.11%	4,830	1	19.21%
Accommodation and Food Services	4,960	2	15.04%	3,573	2	14.21%
Health Care and Social Assistance	4,714	3	14.30%	3,263	3	12.98%
Manufacturing	3,181	4	9.65%	2,700	4	10.74%
Administrative and Support and Waste Manageme	3,055	5	9.27%	2,113	5	8.41%
Construction	2,813	6	8.53%	1,809	6	7.20%
Public Administration	1,787	7	5.42%	1,293	7	5.14%
Professional, Scientific, and Technical Servi	1,366	8	4.14%	1,258	8	5.00%
Other Services (except Public Administration)	1,273	9	3.86%	919	10	3.66%
Real Estate and Rental and Leasing	696	10	2.11%	282	15	1.12%
Finance and Insurance	684	11	2.07%	967	9	3.85%
Wholesale Trade	535	12	1.62%	549	12	2.18%
Transportation and Warehousing	489	13	1.48%	306	16	1.22%
Arts, Entertainment, and Recreation	344	14	1.04%	606	11	2.41%
Information	299	15	0.91%	316	14	1.26%
Management of Companies and Enterprises	145	16	0.44%	354	13	1.41%
Total	32,970		100.00%	25,138		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,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General government	128	156	148	140	145	142	146	143	147	149
Judicial system	66	68	69	68	70	70	72	70	97	110
Public safety	535	547	551	551	563	563	591	595	604	610
Public works	115	110	133	141	139	161	152	163	176	184
Health and welfare	14	22	15	16	16	16	12	12	12	12
Culture and recreation	44	57	86	95	101	101	117	120	121	123
Housing and development	40	47	51	56	57	57	57	59	60	68
Water and sewer	125	136	132	144	155	155	160	168	177	183
Storm water	15	22	31	36	37	40	48	47	51	51
Solid waste management	2	2	8	7	11	11	12	7	7	7
Rental facilities	6	6	8	7	7	7	7	8	14	15
Communications utility	3	3	4	4	5	5	7	7	7	8
Total	1093	1176	1236	1265	1306	1328	1381	1399	1473	1520

Source: Columbia County Human Resources Office

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

	For the Fiscal Year Ended June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Function										
General government										
Number of Registered Voters	90,932	90,900	92,182	96,682	94,457	102,307	109,938	111,652	120,858	119,360
Personal Property Accounts	10,500	12,014	12,477	12,941	14,917	16,909	12,738	11,900	13,184	12,668
Judicial system										
Number of Gun Permits	3,323	2,685	2,987	4,085	3,842	3,953	3,509	4,114	7,388	3,907
Number of Marriage Licenses	1,037	999	1,074	1,351	1,779	1,745	1,672	1,729	1,704	1,795
Public safety										
Animal Adoptions	946	852	989	1002	1192	1,324	1,329	800	752	792
Number of Prisoners Processed	3,825	4,010	3,587	3,568	3,789	4,040	4,444	3,404	2,602	3,111
Public works										
Potholes Repaired	451	547	519	747	479	580	655	669	674	641
Road Signs Replaced	235	187	202	234	278	316	443	646	804	424
Health and welfare										
Home Delivered Meals	35,670	37,050	37,459	32,508	31,264	31,547	29,948	28,522	15,423	31,778
Congregate Meals Served	9,840	8,645	8,190	6,450	9,633	10,474	9,060	5,933	1,268	7,845
Culture and recreation										
Library Book Circulation	530,435	563,940	551,924	554,074	565,697	571,553	642,259	408,325	315,777	618,399
Library Collection Size	171,450	200,254	209,252	181,700	190,066	186,991	194,346	233,553	211,180	212,855
Recreation Youth Sports Participation	4,246	3,895	4,295	4,958	6,329	5,288	5,065	6,413	4,866	7,563
Housing and development										
Number of Single Family Building Permits	1,051	1,040	1,252	1,043	1,064	867	705	832	984	956
Number of Burn Permits	12,082	13,812	12,173	12,919	10,600	11,399	10,627	12,037	12,400	135
Water										
Daily Water Treatment Production Capacity in gallons	53,000,000	53,400,000	53,900,000	53,900,000	53,900,000	53,900,000	53,900,000	53,900,000	53,900,000	53,900,000
Number of Accounts	40,441	41,490	42,945	43,461	44,814	45,741	46,646	47,508	48,548	52,390
Sewer										
Maximum Daily Capacity of Treatment Plant in gallons	12,400,000	12,500,000	12,400,000	12,400,000	12,400,000	12,400,000	12,400,000	12,400,000	12,400,000	12,650,000
Number of Accounts	33,007	33,988	35,320	35,934	36,863	37,879	38,669	39,397	40,237	42,725
Solid waste management										
Number of Ground Water Monitoring Wells	35	35	35	36	36	40	38	39	39	39

Source: Various County departments

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

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General government										
County office buildings	5	5	5	5	5	5	5	5	5	5
Public safety										
Patrol vehicles	185	194	207	215	223	239	262	270	283	269
Fire stations	17	17	17	16	16	16	16	16	16	16
Public works										
Miles of County maintained roads	725	729	729	729	729	729	806	812	814	816
Miles of road resurfacing	8.19	8.39	7.16	7.03	3.67	4.5	1.3	7.5	42.48	22.9
Health and welfare										
Transit operating vans	7	9	9	10	10	11	11	11	11	11
Culture and recreation										
Park acreage	1,413	1,413	1,413	1463	1463	1463	1463	1528	1528	1528
Parks	12	12	12	12	12	12	12	14	14	14
Community centers	4	4	4	4	4	4	4	4	4	4
Water and sewer										
Donated subdivisions	28	18	29	34	26	21	18	30	17	15
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	5	5
Storm water										
Donated subdivisions	18	15	25	32	20	16	9	12	12	14
Solid waste management										
Authorized vehicles and heavy equipment	5	7	7	9	6	5	5	6	6	6

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, 2022.

Top Ten Customers

User	Business	Total Revenues	% of Total Operating Revenues
City of Grovetown	Municipality	$1,032,871	2.57%
Columbia County Board of Education	Education	288,570	0.72%
Columbia County Board of Commissioners	Government	277,715	0.69%
Brandon Wilde	Retirement Community	140,218	0.35%
Ansley	Apartment Complex	105,358	0.26%
Shenandoah Ridge	Apartment Complex	102,692	0.26%
Westwood Nursing Home	Nursing Home	100,260	0.25%
Riverstone CWDE LLC	Apartment Complex	78,383	0.19%
MP Wedgewood Park LLC	Apartment Complex	75,734	0.19%
Michelson Realty LLC	Apartment Complex	74,508	0.19%
		$2,276,309	5.67%

(1) Based upon total fiscal year 2022 operating revenues of $40,200,640.
Source: Columbia County Water and Sewer Services Division.

Total Customers

Water and Sewerage Customers

Year	Water	Sewer
2018	45,741	37,879
2019	46,646	38,669
2020	47,508	39,397
2021	48,548	40,237
2022	52,390	42,725

The total number of accounts as of June 30, 2022, was 52,409, consisting of water only, sewer only, and water/sewer accounts.
Source: Columbia County Water and Sewer Services Division.

Historical Water and Wastewater Demand

Set forth below are water and wastewater demand statistics for the past four calendar years and the six months ended June 30, 2022.

Plant		2018	2019	2020	2021	2022
Blanchard	Avg Flow MGD	12.56	13.46	13.73	14.88	16.02
	Max Flow MGD	23.70	31.54	18.34	19.72	20.71
Clark's Hill	Avg Flow MGD	2.31	2.40	2.49	2.16	2.06
	Max Flow MGD	3.44	3.29	2.88	2.54	3.03
Total	Avg Flow MGD	14.87	15.86	16.22	17.04	18.08
	Max Flow MGD	27.14	34.83	21.22	22.26	23.74

Wastewater Demand

Plant		2018	2019	2020	2021	2022
Reed Creek	Avg Flow MGD	3.10	3.36	4.14	3.55	3.49
	Max Flow MGD	3.60	3.87	7.19	6.38	5.37
Crawford Creek	Avg Flow MGD	1.00	0.98	1.05	1.00	0.97
	Max Flow MGD	1.13	1.06	1.39	1.19	1.12
Little River	Avg Flow MGD	4.07	4.45	5.42	5.02	4.57
	Max Flow MGD	4.58	4.89	6.17	5.59	5.10
Kiokee Creek	Avg Flow MGD	0.037	0.048	0.037	0.070	0.103
	Max Flow MGD	0.045	0.070	0.050	0.083	0.118
Harlem	Avg Flow MGD	N/A	N/A	N/A	0.23	0.22
	Max Flow MGD	N/A	N/A	N/A	0.27	0.25
Total	Avg Flow MGD	8.21	8.84	10.65	9.87	9.36
	Max Flow MGD	9.36	9.88	14.80	13.51	11.96

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, 2021, included in the financial section of the Annual Comprehensive Financial Report. The information in the following table for the fiscal years ended June 30, 2017 through 2020 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

	2018	2019	2020	2021	2022
Operating revenue					
Charges for services	$ 33,416,561	$ 34,353,556	$ 36,126,152	$ 37,205,472	$ 37,840,294
Tap fees	1,903,627	1,884,303	1,800,252	2,009,886	2,217,038
Other	69,565	84,552	187,777	66,620	143,308
Total operating revenue	35,389,753	36,322,411	38,114,181	39,281,978	40,200,640
Operating expenses					
Operating expenses	19,405,909	19,647,351	21,921,570	21,139,850	23,047,086
Depreciation/amortization	11,001,155	11,358,738	11,694,615	11,889,195	12,466,130
Total operating expenses	30,407,064	31,006,089	33,616,185	33,029,045	35,513,216
Operating income	4,982,689	5,316,322	4,497,996	6,252,933	4,687,424
Non-operating revenues/(expenses)					
Interest income	134,551	1,417,183	1,083,065	(289,199)	(2,507,670)
Interest expense	(2,126,632)	(2,061,653)	(1,401,542)	(1,837,684)	(1,655,183)
Lease revenue	-	-	-	-	66,741
Gain on sale of capital assets	512	7,759	3,282	220	964
Total non-operating revenues/(expenses)	(1,991,569)	(636,711)	(315,195)	(2,126,663)	(4,095,148)
Income before contributions/transfers	2,991,120	4,679,611	4,182,801	4,126,270	592,276
Contributions/transfers					
Capital contributions	3,254,184	3,416,168	6,839,794	5,406,098	4,833,348
Transfers	(108,078)	-	-	(66,825)	196,444
Total contributions/transfers	3,146,106	3,416,168	6,839,794	5,339,273	5,029,792
Net income/change in net position	$ 6,137,226	$ 8,095,779	$ 11,022,595	$ 9,465,543	$ 5,622,068

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				
	2018	2019	2020	2021	2022
Net income/change in net position	$ 6,137,226	$ 8,095,779	$ 11,022,595	$ 9,465,543	$ 5,622,068
Plus:					
Interest expense	2,126,632	2,061,653	1,401,542	1,837,684	1,655,183
Costs of bond issuance	-	-	-	-	-
Depreciation/amortization	11,001,155	11,358,738	11,694,615	11,889,195	12,466,130
	13,127,787	13,420,391	13,096,157	13,726,879	14,121,313
Less:					
Interest income on construction fund and investment account	-	-	-	-	-
Gain on sale of capital assets	512	7,759	3,282	220	964
Capital contributions	3,254,184	3,416,168	6,839,794	5,406,098	4,833,348
Transfers	(108,078)	-	-	(66,825)	196,444
	3,146,618	3,423,927	6,843,076	5,339,493	5,030,756
Net income available for debt service	16,118,395	18,092,243	17,275,676	17,852,929	14,712,625
Total annual debt service (1)	$ 5,237,553	$ 5,613,347	$ 5,937,627	$ 6,256,794	$ 6,242,035
Historical debt service coverage	3.08	3.22	2.91	2.85	2.36

(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
2018	$	21,694,539	8.83%
2019	$	23,698,787	9.24%
2020(1)	$	29,397,657	24.05%
2021	$	31,357,554	6.67%
2022(2)	$	28,132,490	-10.28%

(1) Includes disbursement from GA DOR audit of previous years.
(2) Ten months of collections.

Tax Levies and Collection

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

		Collected within the Calendar Year of Levy		Collections in	Total Collections to Date	
Calendar Year	Total Tax Levy	Amount	Percentage of Levy	Subsequent Years	Amount	Percentage of Levy
2018	47,971,622	47,084,573	98.15%	885,071	47,969,644	100.00%
2019	50,189,374	47,095,488	93.84%	3,088,606	50,184,094	99.99%
2020	53,232,290	49,343,902	92.70%	3,877,663	53,221,565	99.98%
2021	54,840,290	51,187,005	93.34%	3,599,837	54,786,842	99.90%
2022	60,105,910	55,918,239	93.03%	-	55,918,239	93.03%

(1) Includes all taxes levied by the Columbia County Board of Commissioners only.
(2) As of November 24, 2022.

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
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
2020	6,232,810,508	81,900,920	8,432,549	100,742,399	6,423,886,376	(559,905,315)	5,863,981,061	(522,358,232)	5,901,528,144	16,059,715,940
2021	6,681,691,219	59,095,520	8,618,850	100,867,583	6,850,273,172	(597,157,207)	6,253,115,965	(551,797,630)	6,298,475,542	17,125,682,930
2022	7,717,830,344	53,868,880	10,670,332	100,867,583	7,883,237,139	(656,260,523)	7,226,976,616	(610,461,744)	7,272,775,395	19,708,092,848

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(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
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
2020	5.999	0.840	2.608	9.447	18.300	0.000	18.300	9.350	7.620	0.000
2021	5.683	0.780	2.608	9.071	18.100	0.000	18.100	9.350	7.620	0.000
2022	5.147	0.683	2.788	8.618	17.350	0.000	17.350	9.350	7.620	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 2022. 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	$ 70,888,728	$ 364,864	0.98%
2.	CX Station at Brighton DST	23,720,422	122,089	0.33%
3.	John Deere Commercial Products	20,738,430	106,741	0.29%
4.	Spyglass-Augusta LLC	20,228,205	104,115	0.28%
5.	LCS Brandon Wilde LLC	20,218,489	104,065	0.28%
6.	CF Armadillo AGS LLC	17,951,257	92,395	0.25%
7.	Riverstone CWDE LLC	17,105,599	88,043	0.24%
8.	Pollard Lumber Company	14,564,947	74,966	0.20%
9.	Reed Creek Apartments	12,998,723	66,904	0.18%
10.	RLP III Appling OXD LLC	12,406,592	63,857	0.17%
		$ 230,821,392	$ 1,188,039	3.19%
	Total taxable assessed value	$ 7,226,976,616		

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, 2022.

Category	Amount Issued	Amount Outstanding
General obligation bonds:		
Series 2015	$ 15,000,000	$ 2,815,000
Series 2016A	14,400,000	4,425,000
Series 2017	60,000,000	13,195,000
Series 2022	44,990,000	44,990,000
Bond issuance premiums	-	2,315,846
Total	$ 134,390,000	$ 67,740,846

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 $727.3 million and the legal debt margin is $664.4 million.

Computation of Legal Debt Margin

Taxable (net) assessed value - Bond Digest - as of January 1, 2022	$ 7,272,775,395
Legal debt limit - 10%	727,277,540
Debt applicable to debt limit, less resources restricted to repaying principal	(62,849,814)
Legal debt margin	$ 664,427,726

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, 2022, included in the financial section of the Annual Comprehensive Financial Report. The information in the following table for the fiscal years ended June 30, 2018 through 2021 has been extracted from previous audited financial statements of the County.

	Fiscal Years Ended June 30				
Revenues:	2018	2019	2020	2021	2022
Taxes - Property	$ 39,389,566	$ 40,863,210	$ 46,092,568	$ 50,058,820	$ 50,345,794
Taxes - Sales	18,243,026	19,551,276	21,458,947	27,783,634	28,531,303
Taxes - Other	2,611,463	2,752,145	2,807,545	3,038,528	3,203,354
Licenses and Permits	434,336	448,720	455,413	473,005	530,569
Charges for Services	4,611,374	5,330,357	5,015,256	5,817,765	5,975,029
Intergovernmental Revenue	3,431,383	3,169,698	3,646,688	3,354,473	2,771,689
Fines and Forfeitures	1,676,562	1,629,281	1,431,713	1,620,384	1,481,997
Investment Income	261,938	1,129,119	898,415	31,997	(2,949,220)
Contributions and donations	3,663	2,396	530	-	-
Other Income	1,017,676	1,077,986	1,059,271	1,326,552	1,393,539
Total Revenues	71,680,987	75,954,188	82,866,346	93,505,158	91,284,054
Expenditures:					
Current:					
General Government	15,574,388	15,631,115	15,800,164	18,070,666	18,872,457
Judicial	6,814,175	7,104,590	7,517,025	7,343,826	7,417,184
Public Safety	28,183,462	29,057,860	27,850,390	30,173,615	32,051,778
Public Works	6,006,528	5,051,357	5,176,855	5,519,726	6,120,668
Health and Welfare	1,429,012	1,487,789	1,053,930	1,116,052	1,242,775
Culture and Recreation	4,921,211	5,139,950	5,906,781	6,170,542	7,031,787
Housing and Development	2,882,435	3,728,951	4,228,965	3,632,536	3,744,674
Debt Service	-	-	-	-	78,576
Total Expenditures	65,811,211	67,201,612	67,534,110	72,026,963	76,559,899
Excess (Deficiency) of Revenues Over Expenditures	5,869,776	8,752,576	15,332,236	21,478,195	14,724,155
Other Financing Sources (Uses)					
Sale of Property	4,953	19,684	17,489	27,696	26,433
Leases Issued	-	-	-	-	461,638
Transfers Out	(919,136)	(8,894,719)	(17,446,809)	(9,481,516)	(13,101,532)
Transfers In	200,000	200,000	200,000	200,000	200,000
Total Other Finance Sources (Uses)	(714,183)	(8,675,035)	(17,229,320)	(9,253,820)	(12,413,461)
Net Change in Fund Balances	5,155,593	77,541	(1,897,084)	12,224,375	2,310,694
Fund Balance, Beginning	42,703,358	47,858,951	47,936,492	46,039,408	58,263,783
Fund Balance, Ending	$ 47,858,951	$ 47,936,492	$ 46,039,408	$ 58,263,783	$ 60,574,477

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 2022, and the fiscal year ending June 30, 2023, prepared in conformity with GAAP as applied to governmental units. The budgets for fiscal year 2022 and 2023 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.

	2022	2023
Sources:		
Taxes - property	$ 47,316,495	$ 49,813,469
Taxes - sales	22,800,000	25,200,000
Taxes - other	2,555,000	2,705,000
Licenses and permits	450,000	450,000
Charges for services	4,550,000	4,650,000
Intergovernmental revenue	2,964,487	2,700,487
Fines and forfeitures	1,502,500	1,548,500
Investment income	300,000	300,000
Other income	1,001,896	1,087,396
Transfers in	200,000	200,000
Total sources	$ 83,640,378	$ 88,654,852
Uses:		
General government	$ 25,703,291	$ 26,312,243
Judicial	7,327,165	7,881,786
Public safety	30,641,623	32,581,611
Public works	5,403,268	6,304,942
Health and welfare	1,135,201	1,245,901
Culture and recreation	6,756,719	7,088,633
Housing and development	3,226,058	3,415,166
Transfers out	3,447,053	3,824,570
Total uses	$ 83,640,378	$ 88,654,852

SINGLE AUDIT SECTION

Cherry Bekaert LLP
Your Guide Forward

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

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, 2022, 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 16, 2022.

Report on 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") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 or significant deficiencies may exist that have not been identified.

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cherry Bekaert LLP

Augusta, Georgia
December 16, 2022

Cherry Bekaert LLP
Your Guide Forward

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

Opinion on Each Major Federal Program

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

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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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"). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Cherry Bekaert LLP

Augusta, Georgia
December 16, 2022

COLUMBIA COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2022

Federal Grantor Pass-Through Grantor Cluster Federal Program Title Program Description	Federal Assistance Listing Number	Pass-Through Number	Federal Expenditures
U.S. Department of Justice			
Passed through the State of Georgia Prosecuting Attorney's Council of Georgia			
COVID-19 Coronavirus Emergency Supplemental Funding			
CESF Victim's Assistance	16.034	2020-VD-BX-0009 / B50-8-128	$ 6,795
Total U.S. Department of Justice			6,795
U.S. Department of Transportation			
Passed through Georgia Department of Transportation			
Highway Planning and Construction Cluster			
Highway Planning and Construction			
Hereford Farm Road Widening	20.205	PI 0012865	137,726
Hardy McManus	20.205	PI 0013704	113,440
Total Highway Planning and Construction Cluster			251,166
Formula Grants for Rural Areas			
UMTA/Transit Operating Assistance	20.509	GA-2021-011-00	213,656
Total U.S. Department of Transportation			464,822
U.S. Department of the Treasury			
Passed through State of Georgia Governor's Office			
Coronavirus State and Local Fiscal Recovery Funds (SLFRF)			
ARPA Judicial Grant - CYCLE 1	21.027	2022_ARPA_01	238,051
ARPA Judicial Grant - CYCLE 2	21.027	2022_ARPA_3Y009	32,717
Coronavirus State and Local Fiscal Recovery Funds (SLFRF)	21.027	Unknown	2,415,442
Total Coronavirus State and Local Fiscal Recovery Funds			2,686,210
Total U.S. Department of the Treasury			2,686,210
U.S. Department of Health and Human Services			
Passed through CSRA Regional Commission			
Social Services Block Grant			
DHR/Coordinated Transportation	93.667	2086-00-25 8202.0039	39,408
Passed through Criminal Justice Coordinating Council			
Block Grants for Prevention and Treatment of Substance Abuse			
Accountability Courts	93.959	J22-8-132	59,188
Total U.S. Department of Health and Human Services			98,596
U.S. Department of Homeland Security			
Passed through Georgia Emergency Management and Homeland Security Agency			
Hazard Mitigation Grant Program (HMGP)			
Hazard Mitigation Grant - Plan Update	97.039	HMGP 4284-0047	2,319
Hazard Mitigation Grant - HMGP Generators	97.039	HMGP 4338-0035	392,445
Total Hazard Mitigation Grant Program			394,764
Emergency Management Performance Grants	97.042	OEM21-038	37,216
Homeland security Grant Program (HSGP)			
2020 Homeland Security (HSGP) Grant	97.067	EMW-2020-SS-00089	35,503
Total U.S. Department of Homeland Security			467,483
Total Expenditures of Federal Awards			**$ 3,723,906**

See notes to schedule of expenditures of federal awards.

COLUMBIA COUNTY, GEORGIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2022

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, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform 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, 2022.

Note 5—Noncash awards

The County did not receive noncash federal awards during the year ended June 30, 2022.

COLUMBIA COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2022

Section I—Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements were prepared in accordance with U.S. GAAP: 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 2 CFR 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:

ALN #	Name of Federal Program
21.027	Coronavirus State and Local Fiscal Recovery Funds

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

The County qualified 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
Your Guide Forward

Independent Accountant's Report

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, 2022 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. County's 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 (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertions are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about management's assertions. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion whether due to fraud or error. We believe the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, management's assertion that the County complied with the aforementioned requirement during the fiscal year ended June 30, 2022 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 16, 2022

Columbia County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2022

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		$ -
	Southern Communications Services Inc		$ -
			$
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)	$ 485,390
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$ 344,567
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)	$ 1,377,778
5b	Employee benefits	46-5-134(f)(1)(C)	$ 380,981
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 10,808
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)	$ 137,244
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, 2022

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)	$	302,250
13c	Maintenance costs	46-5-134(f)(2(B)(ii)	$	5,854
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, 2022

Line No.		O.C.G.A. Reference:	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	Dues & Subscriptions		$ 3,192
	Transfer to Use of Forfeiture Funds		$ 17,764
			$
			$
			$
			$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 3,474,294

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 10-18-22

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 _____ Date 10-17-22

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