COLUMBIA COUNTY
GEORGIA



ANNUAL COMPREHENSIVE FINANCIAL REPORT

COLUMBIA COUNTY, GEORGIA

FOR THE FISCAL YEAR ENDED

JUNE 30, 2023

Columbia County, Georgia

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year Ended June 30, 2023

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

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Year Ended June 30, 2023

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INTRODUCTORY SECTION

December 15, 2023

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, 2023, 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, 2023. 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, Georgia, and on the west by McDuffie County, Georgia.

A five-member Board of Commissioners (the Board) 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 163,500 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 (CCBOH), 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 CCBOH 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 2010, the County has grown an average of 2.5% 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 in 2020 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. In June 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 124,934 in 2010 to 156,010 in 2020 with estimates predicting 163,618 residents before the end of 2023. The County grew 20% in the last ten 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 1.09% annually through 2027, while Georgia is projected to only grow 0.51% 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. 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 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 2024, along with additional retail and commercial space in the plaza that now houses Miran and Goat Kick Coffee. The Farmer's Market is also currently under construction in The Plaza.

Construction continues to be a major theme for Columbia County as existing businesses expand and new businesses locate. Construction of roads for Phase II of the Development Authority of Columbia County's White Oak Business Park should be completed by March 2024, allowing an additional 150 acres to be accessible for future development. Club Car announced an expansion of its facility in the White Oak Business Park in October 2023 of 105,000 SF with a capital investment of approximately $7 million. 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. Local option sales tax continues a modest annual growth rate of 3.5%. The Columbia County Board of Education also has many capital improvement projects underway; a 315,000 SF multi-purpose space has received a complete renovation, which houses facility maintenance, technology, and transportation departments. 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.

In October 2023, Fort Gordon was redesignated as Fort Eisenhower. Aggressive growth continues with both the US Army Cyber Command Headquarters and the Cyber Center of Excellence at Fort Eisenhower. The installation has grown 20% since 2012, reaching a total economic impact of $2.7 billion and exceeding 34,000 direct civilian, contract, and defense jobs within our community. A new housing development is to be constructed consisting of 76 three- and four-bedroom townhomes for junior enlisted service members. Much of the expected personnel have already made the transition to this area. Based on historical norms, more than 65% of military children related to Fort Eisenhower are educated in Columbia County. This growth prompted the need for a new and better entrance to Fort Eisenhower. This new $33 million dollar Gate 6 opened in October of 2021. The continued growth promoted the need for a new I-20 interchange and connector into Fort Eisenhower. 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. Fort Eisenhower continues to be this region's number one employer with plans to add almost $2 billion of construction projects to the installation over the next ten years. The long-term impact of the cyber security industry in the community shows promise including all of the economic growth that will come with the demands of this new workforce.

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 Wellstar MCG Augusta who plans to build one of the most technologically advanced hospitals in the nation right here in Columbia County, GA. With the establishment of the Hospital Authority of Columbia County in 2023 and the issuance of approximately $337 million of revenue anticipation certificates, we expect to see construction begin within the next calendar year. The addition of the new hospital remains another potential catalyst for progress, research, and collaboration.

The Technical College System of Georgia and Governor Brian Kemp has also pledged $2.7 million toward the design of a new manufacturing and engineering technology training facility to be located in Columbia County. This will better serve our existing industries, not only in Columbia County but throughout the CSRA, as well as foster growth for new industries to locate to our region.

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 Workforce Showcase. Columbia County, in partnership with the Columbia County Board of Education and the Columbia County Chamber of Commerce, hosted 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 consisted of individual events that allowed the students to showcase their own talents as well as team competitions. A job fair was included so that local businesses could see the talent of the students and the students could get knowledge of types of jobs available for their particular skill/interest. Prizes were offered for winners of the individual events/team competitions.

Columbia County Fire and Emergency Services (CCFES)

- Fire Rescue. CCFES, with the support of County Management and the Board, has completed the design and began construction on replacing Fire Station #2 on Gibbs Road. The new station will have three apparatus bays and advanced technologies to enhance firefighter safety. CCFES has also submitted orders for two replacement engines and one heavy rescue from funds available through the 2017-2022 SPLOST and other funding resources.
- Fire Rescue Training Division. CCFES Training Division has developed training competencies based on national standards for all personnel. The Fire Training Division has developed 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 with a 98% pass rate and hosted two regional Tactical Emergency Casualty Care (TECC) classes in conjunction with the Georgia Association of EMS. The EMS Training Division also implemented annual competency evaluations for all EMS personnel. CCFES personnel had eight personnel graduate from the Paramedic School at Augusta University, with four additional signed up for the next course.
- Dive Team. CCFES had four dive personnel to complete the Dive Master, ten personnel earn Public Safety Diver, and one to achieve the Dive Master certification through the Professional Association of Diving Instructors (PADI). These courses are advanced-level certifications. CCFES Dive Team also completed a boat operator and trailer operator course for personnel.
- Swift Water Training. CCFES Swift Water Response Team has added a second inflatable rescue boat for quick deployment on an additional rescue unit. The team has also conducted training with engine company personnel to support operations during a swift water rescue.
- EMS Response. CCFES has increased its advanced life support capabilities by carrying advanced cardiac life support medications on three Rescue Units and four additional support vehicles. CCFES, in coordination with Gold Cross EMS, is assuming dispatch duties of EMS transport ambulances. This will integrate first responder units with Gold Cross EMS units to have direct interoperable communications.
- Joint Operations Support. CCFES and Columbia County Sheriff's Office (CCSO) personnel have purchased new portable radios to increase the safety of first responder personnel. These radios will allow teams to maintain communications outside the County system's range or during a disaster if the County's system becomes unavailable and provide GPS location tracking for all personnel. Also, the CCFES and CCSO Unmanned Aerial Task Force have responded to over 40 search and rescue or support missions.

Columbia County Water Utility (CCWU).

- CCWU is working to provide additional sewer to locations along Euchee Creek by installing a sewer force main system and three lift stations. This system will add additional capacity at the White Oak Industrial Park and other areas along the Euchee Creek Corridor. The system will have a max capacity of nearly 3 million gallons per day (MGD). This project is expected to be completed by the fourth quarter of 2025, with the total cost estimated to be $13.5 million.
- CCWU is working to install a gravity sewer system along Little Kiokee Creek. This gravity system will allow the removal of three sewer lift stations. The gravity system will flow into the aforementioned sewer force main along Euchee Creek. This project will be completed by the fourth quarter of 2025.
- 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 2.2 MGD of sewer. The total project cost is anticipated to be $14 million and is expected to be completed during the first quarter of 2026.
- 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 2026.
    - Sugar Creek Booster Station and Waterline. This project will increase water capacity along the Gateway Blvd corridor as well as provide support to the existing 650' water system. This project is anticipated to be $5 million and is expected to be completed in the first quarter of 2025.
    - Reed Creek Sewer Rehabilitation. CCWU is currently working with a consulting engineer to produce a plan to allow for infrastructure protection activities in the Reed Creek Basin. The projects resulting from the ongoing study could be carried out over the next decade and could cost up to $65 million.
    - Clarks Hill Chemical Upgrades. CCWU is currently working with consultants to upgrade the plant hypochlorite generation system. This system will eliminate the need to purchase hypochlorite and prepare for future plant expansions. This project is anticipated to cost $3 million and should be completed in in the fourth quarter of 2025.

Emergency Management Agency (EMA). The Columbia County EMA conducted multiple outreach projects over the past year to include hosting emergency management related events for partner agencies throughout the CSRA. EMA will again conduct multiple volunteer training programs throughout the next 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. Specifically, EMA will launch a Community Awareness and Preparedness Program (CAPP) for citizens. The first several classes will be comprised of County Employees.

In April 2023 Columbia County EMA hosted the second "Public Safety and Preparedness Fair" in Evans Towne Center Park. Approximately 40 different County departments and outside partner agencies participated, and an estimated 3,000 citizens attended. The fair focused on providing citizens with their own tools to be prepared should an emergency arise while simultaneously providing an opportunity to showcase Columbia County's public safety and partner agencies. Planning is already underway for April 20, 2024, when Columbia County EMA will host the third "Public Safety and Preparedness Fair."

Columbia County EMA consistently creates and submits multiple grant applications for different projects.

- 2023 Homeland Security Grant Program. Columbia County EMA submitted 2023 Homeland Security Grant Applications totaling $111,900 for the CCFES and the CCSO. If awarded, this grant will provide 100% federal funding to purchase haz-mat equipment for CCFES and a drone, tactical gear and barriers for the CCSO.
- 2023 Building Resilient Infrastructure Communities (BRIC) Grant Application. CCWU and EMA in conjunction with the CSRA Regional Commission and GEMA Hazard Mitigation Division will complete an application for the Columbia County Watershed Planning Project (Reed Creek Bank Stabilization) in November/December 2023. Total project cost is estimated at $68,300,000. If awarded, BRIC Grant funding could provide up to $50,000,000 for this project.

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 CCWU, and the CCSO Administration Building.
- 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 protected 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 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 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 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 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. This ongoing initiative 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 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 (IT).

- 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 using equipment and services that serve as efficiency measures and force multipliers for multiple

departments, including Traffic Engineering and the CCSO. The use of cameras and behind-the-scenes technology enables more effective management of traffic flows and more intelligent searches for visual information. The focus of this year's efforts will be on the replacement of obsolete cameras with new cameras with better capabilities.

- IT is at the forefront of audio-visual improvements in the Columbia County Justice Center. The department has nearly completed the process of upgrading Audio Visual (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 have replaced an older system that was a blend of different eras and types of technology, some of which date back to the construction of the Justice Center in the early 2000's. This project will be completed in the 4th quarter of 2023.
- A vendor has been selected to provide the County with improved permitting, planning, and licensing software. IT worked with several customer departments to assemble specific requirements for a new software solution, with the intention of selecting a robust package that will meet staff needs and provide a first-class customer/public. The software is expected to be implemented in the summer of 2024.
- IT is working diligently to enhance its 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. A vendor has been selected to build the solution, and construction should be completed in the 1st quarter of 2024, with final implementation of equipment taking place in the following months.
- IT is working closely with the CCWU 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. This project should be completed in the spring of 2024.
- IT is working to upgrade and enhance its own infrastructure with two significant projects:
    - Upgrade the County's Wireless Adaptive Security Appliance (ASA) infrastructure. The County continues to expand the public wireless network, as upgrades to the supporting infrastructure are essential for expected growth.
    - Upgrade the County's Cisco Identify Services Engine Infrastructure. This infrastructure 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 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, C^{3}BU, and CCWU. 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 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 in the process of completing a major digital oblique orthophotography initiative. The aerial flight for 2023 has resulted not only in new oblique digital orthophotography (pictures taken at a 45-degree angle that have coordinates that can be tied to the Earth 's surface), but also includes new planimetric layers (features that can be seen from the air). The County will be receiving new geodatabase layers for roads, edges of pavement, buildings, and bodies of water, among several

others. The staff is currently conducting quality assurance/quality control activities, and the expected 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 the 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, & 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 over 1,800 games for the Fall 2023 season, an increase of around 20% from the Fall 2022 season. Athletics had another year for record books when it comes to program enrollment and participation. We continued to exceed our record 2021 and 2022 season enrollment and participation numbers by several hundred participants, serving over 8,500 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." Only a select few agencies are awarded this distinction each year and selection is based upon a demonstration of programs, initiatives, or policies that are innovative in the field of youth sports and recreation. Our team is diligently looking at ways that we can institute new strategies to meet the criteria of this award in the 2024 cycle.

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 participate in monthly challenges by scanning in at these parks. This program has grown into a community-wide partnership 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 added 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!!!

The Parks, Recreation, and Events Department obtained national accreditation through the National Recreation and Parks Association's Commission for Accreditation of Park and Recreation Agencies (CAPRA). The CAPRA accreditation serves as a validation of Columbia County Parks, Recreation and Events' commitment to excellence and constant improvement. The accreditation affirms the County's compliance with the best practices of operational management and quality assurance at the national level. Moreover, it is a valuable measure of the quality of the department's operation, management, and service to the community.

With only one percent of eligible Park and Recreation agencies accredited, this achievement puts Columbia County in good company with others at the elite level throughout the country. There are currently only 193 accredited agencies nation-wide and 14 accredited agencies in Georgia.

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 service fee was developed by the County to be fair and reasonable with the rate being $0.1775 per square foot of impervious surface on each property starting at a minimum of 100 square feet. The monthly service fee is billed to citizens owning property in the stormwater fee urbanized area. The Stormwater Fee funds are utilized for the management, monitoring, maintenance of, and improvements to the stormwater utility system and infrastructure.

Projects partially or wholly funded through the Stormwater Service Fee include:

- The Pass Culvert Replacement Design. This $58,000 design was for the replacement of a double line of 120" corrugated metal pipe (CMP) that conveys Wynngate Tributary under The Pass (roadway) to an 11' by 24' bottomless arched culvert.
- Miramar Drive Open Dich to Closed System Design. This $60,000 design was for the conversion of approximately 1,500' of stormwater drainage ditch to a 48" reinforced concrete pipe (RCP) closed drainage system.
- Walton's Pass Drainage Improvements Design. This $23,000 design was for the placement of additional catch basins within the existing storm system to capture excessive roadway runoff and alleviate flooding issues along Waltons Pass.
- Mullins Pond/Butterfield Court/Petersburg Detention Pond Retrofit Designs. These designs, totaling $168,000, are for modifications to three detention ponds to increase capacity and attenuate stormwater discharges downstream during large rain events in order to decrease flooding and erosion along the Reed Creek basin.
- Autumn Trail Culvert Replacement. This $249,000 project was for the replacement of an existing triple barrel 48" CMP culvert system with RCP that serves to convey Walton's Branch below Autumn Trail.
- Lakeside Park Green Infrastructure Improvements. This project is part of a Georgia Environmental Protection Division (EPD) 319 Grant to retrofit green infrastructure stormwater practices at Lakeside Park. The project also includes installing new green infrastructure practices, educating the industry, providing local high school students with hands-on learning and experience, and improving the water quality of stormwater runoff into the adjacent Reed Creek. The County contribution of $248,381 (40%) will be funded by the stormwater fee and the remaining $372,500 (60%) will be funded through EPD's grant contribution.
- Reed Creek Basin Study and BRIC grant application. The Stormwater and Water Utility Departments are working together to understand the health and integrity of the sewer systems and stream network within the Reed Creek Basin. Stream bank stabilization and utility system protection needs that are identified are placed into a priority list to proceed through planning and design. This information will then be packaged into a BRIC grant application and submitted to the GEMA. Assistance with this study and compilation of the grant application is being funded by both the Stormwater and Water Utility groups, of which, $47,300 is paid from the stormwater fee.

The stormwater service fee continues to provide funding for much needed stormwater infrastructure improvements, maintenance, and management to reduce flooding, improve water quality, and support the growing infrastructure within the County to serve the needs of our citizens.

Transportation Improvement Act of 2010 (TIA). TIA was created by the Georgia General Assembly in 2010 which allows regions in the state the opportunity to vote in favor of a 1% sales tax, also known as a "Transportation Special Purpose Local Option Sales Tax" or "TSPLOST", to be used as a funding source towards transportation improvements. The TIA program consists of identifying a list of projects proposed to be funded through a 10-year collection period. The lists are compiled by the respective county and city governments in each region and must be approved by the region's Transportation Roundtable and the Georgia Department of Transportation (GDOT) Program Director.

The Central Savannah River Area (CSRA) region includes 13 counties and the cities therein. Voters within the CSRA Region approved our first TSPLOST in July 2012 for a collection period of 2013-2022 and renewed the TSPLOST in June 2020 for an additional ten year collection period of 2023-2032. Of the total funds collected, 75% is for the regional project list approved by the voters (constrained projects) and 25% is for the local governments to use at their discretions towards transportation improvements (unconstrained projects).

The discretionary funds continue to be a significant source of funding for Columbia County in meeting our ongoing transportation needs. During its first ten-year period, Columbia County has collected over $25 million in discretionary funds which have been used to fund various traffic signal, sidewalk, intersection, resurfacing, and general transportation improvement projects.

TIA projects included in the 2013-2022 constrained project list that will be ongoing in 2024 include:

- SR 388 Lewiston Road Widening. The more than $40 million project will widen Lewiston Road to four lanes with a raised median and select left and right turn lanes between Columbia Road and I-20. The project will also add bike/pedestrian facilities along the corridor and convert the existing diamond interchange over I-20 to a diverging diamond interchange to improve traffic flow and operations. The project is under construction and anticipated to be completed in early 2024.
- SR 28 Furys Ferry Road Widening. The more than $50 million project will widen Furys Ferry Road to four lanes with a raised median between Evans to Locks Road and Hardy McManus Road and will include the installation of select turn lane widenings and resurfacing from Hardy McManus Road to the state line. The project will also include a multi-use trail and the installation of a roundabout at its intersection with Hardy McManus Road. Construction began the summer of 2021 and is anticipated to be completed in early 2026.
- 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 raised 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 began in 2023 and is anticipated to be completed in early 2026.
- Hardy McManus Road Widening. This $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 extension that will ultimately connect Riverside Park on Hardy McManus Road to the Euchee Creek trail section in Grovetown. Construction is scheduled to start in early 2024.

TIA projects included in the 2023-2032 constrained project list that are planned to start in 2024 include:

- Resurfacing. Ridge Road, Eubank Drive, Bennett Road, Ray Owens Road, Yelton Road, Shucraft Road, Lonergan Hulme Road, Tubman Road, Hardy McManus Road, Halali Farm Road, Blanchard Road, Pleasant Home Road, Old Trail Road East & West, Southern Pines Drive, Industrial Park Drive, Town Center Drive, Columbia Industrial Blvd, Roswell Drive, Evans to Locks Road and Mullikin Road.

LONG-TERM FINANCIAL PLANNING

The annual budget for Columbia County, GA, for FY 2024 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 $356,347,432, reflecting a net increase from the fiscal year 2023 adopted budget of $59,997,846, or 20.2%. This net increase is primarily due to the projected increase in property tax and sales tax revenues, implementation of the 23/28 SPLOST, and the construction/completion of many capital projects during FY 2024.

Total General Fund expenditures, excluding the use of reserves, increased by 7.36% from the FY 2023 adopted budget, including a contingency of $2,254,847, or 2.54% of proposed expenditures. New personnel requests within the General Fund include 20 new positions totaling $1,242,127, reclassifications totaling $156,801, and allowance adjustments totaling $5,736, for a grand total of $1,404,664. New capital requests increased from $2,298,384 in FY 2023 to $2,484,351 in FY 2024, an increase of 8.09%.

Collections have begun for the 2023/2028 SPLOST, which was renewed by voters in November 2022. Projects within the approved capital improvement plan are being planned and designed. Construction should begin within the next fiscal year.

On February 21, 2023, the Board adopted a resolution to create the Hospital Authority of Columbia County (HACC). Recognizing an urgent need for an acute care hospital and related facilities in the County, the HACC was created in part to facilitate the financing of the projects by issuing revenue anticipation certificates. The certificates are limited obligations of the HACC and will be payable solely from pledged revenues available under a trust indenture.

Also on February 21, 2023, the Board adopted a resolution requesting legislation to create the Columbia County Public Facilities Authority (CCPFA). Senate Bill 285 of the 2023 Session of the Georgia General Assembly was passed creating the CCPFA. The CCPFA was created to acquire, construct, equip, maintain, and operate certain projects, including buildings and facilities for use by the County, the Columbia County Board of Education, and municipalities within the County. Among other things, the CCPFA is authorized to issue revenue bonds to finance such projects.

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, 2023, equaled 199 days of operations. Net spendable fund balance equaled 180 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 $27.0 million were made to other funds during FY 2023. Of this amount, $18.8 million was transferred to the Title Ad Valorem 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 2024.

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 2023, the tax digest for maintenance and operations grew by 13.5% and the millage rate for maintenance and operations was reduced by 0.252 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, with the exception of subscription-based information technology arrangements (SBITAs) which are $25,000. 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 in November 2022. 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 2028.

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, 2022. This was the twenty-fifth 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, 2023

ELECTED OFFICIALS

BOARD OF COMMISSIONERS

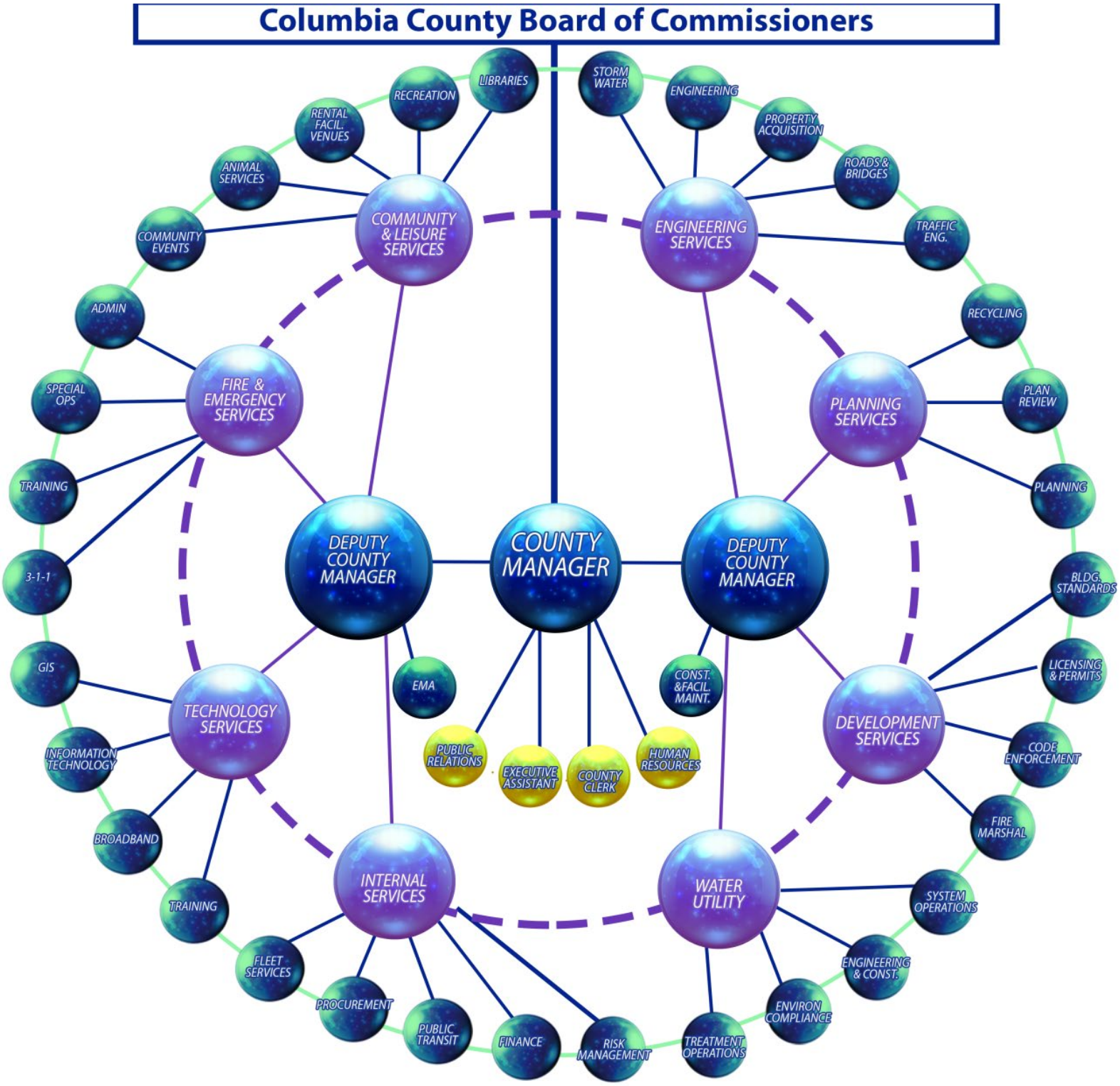
Chairman	Doug Duncan
District 1	Connie Melear
District 2	Don Skinner
District 3	Gary Richardson
District 4	Alison Couch

CONSTITUTIONAL OFFICERS

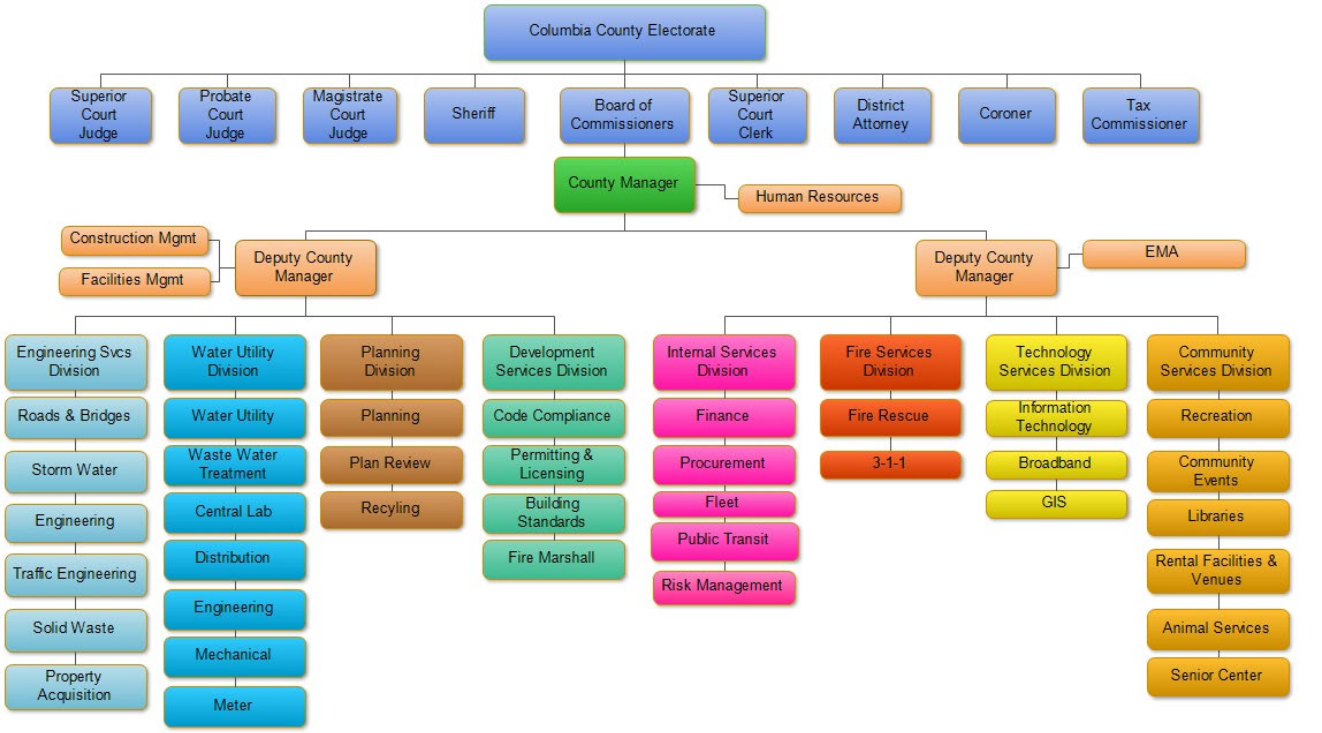
Tax Commissioner	Wayne Bridges
Clerk of Court	Cindy Mason
Magistrate Court Judge	Jason Troiano
Probate Court Judge	Alice Padgett
Sheriff	Clay Whittle
Coroner	Vernon Collins

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

Columbia County, Georgia



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, 2022

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

Cherry Bekaert LLP
Your Guide Forward

Report of Independent Auditor

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, 2023, 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, 2023, 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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with 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 15, 2023, 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 15, 2023

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, 2023. 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, 2023, are as follows:

- The Government's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $939.3 million (net position). Of this amount, $105.7 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 $82.7 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 $280.1 million of which governmental activities totaled $219.7 million and business-type activities totaled $60.4 million.

- Overall expenses totaled $197.4 million of which governmental activities totaled $150.2 million and business-type activities totaled $47.2 million.

- The Government's governmental funds reported combined ending fund balances of $221.0 million, an increase of approximately $18.2 million from the prior year, primarily due to an increase in property tax revenues and the timing of special purpose local option sales tax (splost) collected versus project expenditures. Approximately 18.8% of this total amount, or $41.5 million, is available for spending at the Government's discretion (*unassigned fund balance)*.

- At June 30, 2023, unassigned fund balance for the General Fund was $44.4 million, or 54.6% of total General Fund expenditures for the fiscal year and 85.6% of total General Fund fund balance.

- The Government's enterprise funds reported a combined net position of $366.9 million, an increase of $13.1 million from the prior year. Approximately 11.1% of this total amount, or $40.7 million, is unrestricted.

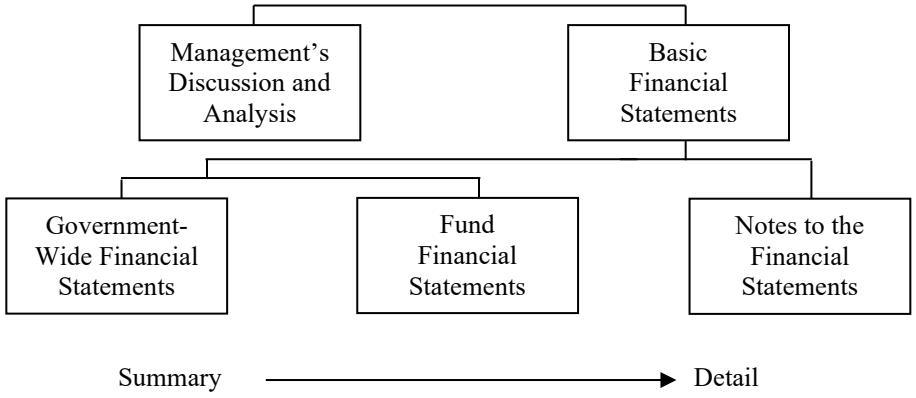
- Total outstanding long-term debt, excluding compensated absences, the OPEB liability, and the liability for landfill closure/postclosure care costs, decreased by approximately $14.2 million primarily due to the reduction in outstanding principal on existing debt.

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 (CCBOH) 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 DACC, the CCBOH, the CCCVB, and the GCHRL.

Matters related to the component units are not included in this discussion and analysis. No separately issued financial statements are available for the DACC, the CCCVB or the GCHRL. Complete financial statements of the CCBOH 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. Six individual funds are being considered major funds – the General Fund, the Fire Services Fund, the American Rescue Plan Fund, the 2017-2022 SPLOST Fund, the Title Ad Valorem Tax Fund (TAVT) and the Transportation SPLOST Fund.

Proprietary Funds

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

The Government has 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 $939.3 million as of June 30, 2023.

The largest portion of the Government's net position, $697.6 million or 74.3%, reflects its investment in capital assets such as land, buildings, equipment, right-to-use leased assets, subscription based information technology arrangements (SBITAs), 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, $136.0 million or 14.5%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, $105.7 million or 11.2%, may be used to meet the Government's ongoing obligations to citizens and creditors.

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

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

The Government's Net Position
June 30
Figure 2

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	$ 246,421,488	$ 222,937,977	$ 70,736,684	$ 74,434,108	$ 317,158,172	$ 297,372,085
Capital assets	429,647,026	396,324,701	371,998,025	363,226,700	801,645,051	759,551,401
Total assets	676,068,514	619,262,678	442,734,709	437,660,808	1,118,803,223	1,056,923,486
Deferred outflows of resources	610,244	653,312	1,467,778	1,591,408	2,078,022	2,244,720
Long-term liabilities outstanding	74,833,577	83,795,026	53,794,166	63,654,504	128,627,743	147,449,530
Other liabilities	41,166,677	44,198,428	5,518,778	5,070,845	46,685,455	49,269,273
Total liabilities	116,000,254	127,993,454	59,312,944	68,725,349	175,313,198	196,718,803
Deferred inflows of resources	4,918,970	4,353,516	1,319,868	1,505,454	6,238,838	5,858,970
Net position:						
Net investment in capital assets	372,162,519	332,088,980	325,477,859	311,957,663	697,640,378	644,046,643
Restricted	135,225,742	137,985,879	745,385	646,839	135,971,127	138,632,718
Unrestricted	48,371,273	17,494,161	57,346,431	56,416,911	105,717,704	73,911,072
Total net position	$ 555,759,534	$ 487,569,020	$ 383,569,675	$ 369,021,413	$ 939,329,209	$ 856,590,433

Changes in Net Position

Governmental Activities. Governmental activities increased the Government's net position by approximately $68.2 million, thereby accounting for 82.4% of the total growth in the net position of the Government. Key elements of this change are as follows:

> **Governmental Revenues.** Taxes continue as the main source of revenue for governmental activities of the Primary Government amounting to 82.3% of total governmental revenues for the year ended June 30, 2023. Property tax revenues for fiscal year 2023 increased by $5.1 million primarily due to an increase in revenues from the title ad valorem tax. Sales and other tax revenues increased by $12.6 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 46.1% of the governmental appropriations for judicial and public safety functional expenses, which is comparable to the 48.0% 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 $14.5 million, accounting for 17.6% of the total growth in the Government's net position. Key elements of this increase are as follows:

- The Water and Sewerage Fund reported an increase in net position of $6.9 million due to continued operating efficiency of the Fund. Also, capital assets with an acquisition value of $7.6 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. 657 customers were added to the system during the fiscal year, representing a 1.3% increase in customers.

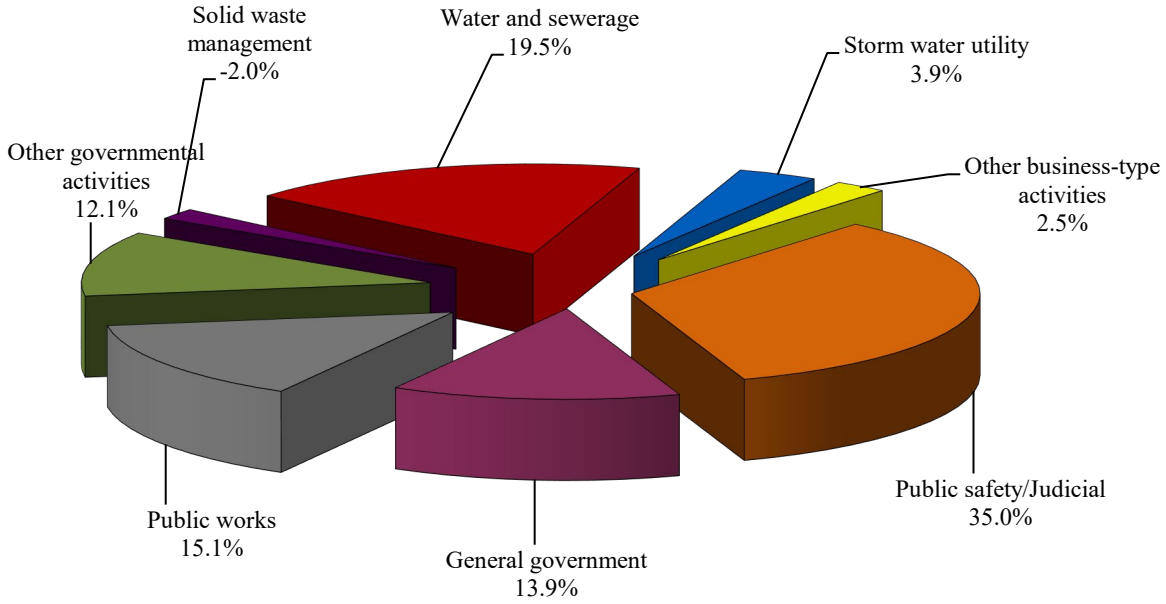
- The Solid Waste Management Fund reported an increase in net position of $4.5 million. The landfill has two cells, both of which are currently closed and no longer accepting waste. Due to revised EPD estimates, the liability for post-closure care costs of the cells decreased by $5.1 million.

- The Storm Water Utility Fund reported an increase in net position of $1.6 million primarily due to capital contributions of $2.9 million.

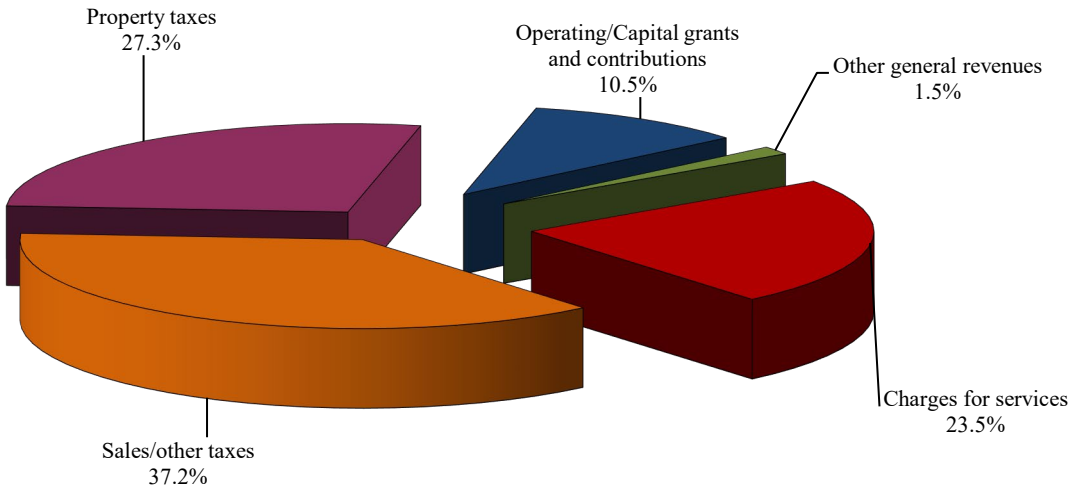
The Government's Changes in Net Position
For the Fiscal Year Ended June 30
Figure 3

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	$ 16,985,383	$ 16,993,775	$ 48,740,850	$ 49,555,790	$ 65,726,233	$ 66,549,565
Operating grants and contributions	2,506,644	4,067,740	413,626	343,390	2,920,270	4,411,130
Capital grants and contributions	16,129,171	9,191,092	10,434,222	7,626,380	26,563,393	16,817,472
General revenues:						
Property taxes	76,447,333	71,369,280	-	-	76,447,333	71,369,280
Sales/other taxes	104,286,321	91,655,041	-	-	104,286,321	91,655,041
Revenues from use of money	1,735,866	(2,881,211)	(179,681)	(2,661,512)	1,556,185	(5,542,723)
Gain on sale of assets	1,232	373,343	125	1,444	1,357	374,787
Miscellaneous	1,560,114	1,543,662	1,034,347	1,229,336	2,594,461	2,772,998
Total revenues	219,652,064	192,312,722	60,443,489	56,094,828	280,095,553	248,407,550
Expenses:						
General government	27,476,973	24,992,459	-	-	27,476,973	24,992,459
Judicial system	9,663,804	8,683,398	-	-	9,663,804	8,683,398
Public safety	59,479,819	59,597,270	-	-	59,479,819	59,597,270
Public works	29,717,507	28,062,613	-	-	29,717,507	28,062,613
Health and welfare	1,540,054	1,521,908	-	-	1,540,054	1,521,908
Culture and recreation	14,421,268	12,348,726	-	-	14,421,268	12,348,726
Housing and development	5,888,491	5,487,540	-	-	5,888,491	5,487,540
Interest on long-term debt	1,973,532	1,371,688	-	-	1,973,532	1,371,688
Water and sewerage	-	-	38,525,791	36,281,789	38,525,791	36,281,789
Storm water utility	-	-	7,631,306	7,229,728	7,631,306	7,229,728
Solid waste management	-	-	(4,005,404)	1,351,434	(4,005,404)	1,351,434
Rental facilities	-	-	2,499,492	2,411,113	2,499,492	2,411,113
Communications utility	-	-	2,544,144	2,465,056	2,544,144	2,465,056
Total expenses	150,161,448	142,065,602	47,195,329	49,739,120	197,356,777	191,804,722
Increase in net position before transfers	69,490,616	50,247,120	13,248,160	6,355,708	82,738,776	56,602,828
Transfers	(1,300,102)	(1,199,143)	1,300,102	1,199,143	-	-
Increase in net position	68,190,514	49,047,977	14,548,262	7,554,851	82,738,776	56,602,828
Net position, beginning	487,569,020	438,521,043	369,021,413	361,466,562	856,590,433	799,987,605
Net position, ending	$ 555,759,534	$ 487,569,020	$ 383,569,675	$ 369,021,413	$ 939,329,209	$ 856,590,433

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 $221.0 million, of which $42.0 million, or 19.0%, is assigned and $41.5 million, or 18.8%, 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 $51.9 million, of which $44.4 million, or 85.6%, was unassigned. A portion of fund balance in the General Fund in the amount of $2.5 million, or 4.8%, 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, 2023, the total of unassigned and assigned fund balance represents 57.7% of total General Fund expenditures.

The total fund balance of the General Fund decreased by $8.7 million (14.4%) during the current fiscal year. Key factors contributing to this change are as follows:

- Total revenue increased from prior year revenue by $6.5 million, or 7.1%, primarily due to an increase in the fair market value of investments and an increase in tax revenues.
- Total expenditures increased from prior year expenditures by $4.8 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 $16.4 million.
- In maintaining compliance with the Government's reserve policy, transfers out totaled $27.0 million, an increase of $13.9 million, for completion of capital projects and to cover fund deficits.

General Fund Budgetary Highlights

During the year ended June 30, 2023, the Government's financial picture remains impressive. The fiscal year 2023 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 $2,281,072. 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 $23.6 million. Amendments consisted of the following:

- An increase in transfers to other funds of $22.5 million, offset with the use of reserves, for completion of capital projects and to cover fund deficits.
- 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 $8.2 million greater than the final budgeted amount (less the use of reserves for transfers of $22.5 million budgeted as other income), primarily due to an increase in property tax and sales tax revenues and an increase 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 $4.0 million. For the year, actual expenditures and other financing uses exceeded actual revenues and other financing sources by $8.7 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, 2023, is $597,830, an increase of $571,235 from the previous year, primarily due to an increase in property tax revenues.

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, 2023, is $429,148, an increase of $432,632, primarily due to an increase in the fair market value of investments. Most funds received from non-reimbursement grants are currently recognized as unearned 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, 2023, for the 2017-2022 SPLOST Fund totals $95.3 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 2023, sales tax revenues restricted for capital purposes increased by 12.3% from the previous year.

Another major fund included in the fund financial statements is the TAVT Fund. Proceeds of the TAVT are first accounted for in the General Fund. Excess funds not needed in the General Fund are transferred into this capital projects fund. Unlike splost funds, these funds can be used at the Government's discretion. The fund balance as of June 30, 2023, for the TAVT Fund totals $39.5 million.

The final major fund included in the governmental 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, 2023, for the TSPLOST Fund totals $(2.7) million, due to the timing of the collection of revenues (mostly as government reimbursements) as compared to project expenditures. During fiscal year 2023, TSPLOST revenues increased by 28.3% from the previous year.

Enterprise Funds

The activities of the Government that render services to the general public on a user charge basis, or that require periodic determination of revenues for public policy, are accounted for as Enterprise Funds. The Government's enterprise funds provide the same type of information found in the government-wide statements but in more detail. Unrestricted net position of major enterprise funds at the end of the year were: Water and Sewerage Fund, $32.8 million; Solid Waste Management Fund, $(686,748); Storm Water Utility Fund, $9.8 million. The total growth (reduction) in net position for previously mentioned funds was $6.9 million, $4.5 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, 2023, amounts to $801.6 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, equipment, infrastructure, right-to-use leased assets, SBITAs, 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 $11.0 million of building projects and $2.1 million of other improvements for governmental activities.
- Completion of $7.0 million of utility plant and distribution systems for business-type activities.
- Net increase in construction in progress for governmental activities of $14.2 million.
- Net increase in construction in progress for business-type activities of $5.1 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	
	2023	2022	2023	2022	2023	2022
Land	$ 83,059,807	$ 77,127,491	$ 3,557,992	$ 2,687,668	$ 86,617,799	$ 79,815,159
Buildings	110,391,726	106,308,673	6,878,650	7,374,725	117,270,376	113,683,398
Improvements other than buildings	47,167,436	46,687,012	155,464	180,397	47,322,900	46,867,409
Utility plant and distribution systems	-	-	207,900,214	208,950,861	207,900,214	208,950,861
Donated subdivisions	-	-	107,989,344	103,241,997	107,989,344	103,241,997
Storm water systems	-	-	11,618,714	11,907,951	11,618,714	11,907,951
Infrastructure	103,094,045	91,371,207	10,378,447	10,282,025	113,472,492	101,653,232
Vehicles, machinery and equipment	11,032,682	13,675,730	6,863,930	7,053,806	17,896,612	20,729,536
Right-to-use leased assets	43,149	563,803	30,079	48,126	73,228	611,929
Subscription based assets	102,863	-	28,163	-	131,026	-
Construction in progress	74,755,318	60,590,785	16,597,028	11,499,144	91,352,346	72,089,929
Total	$ 429,647,026	$ 396,324,701	$ 371,998,025	$ 363,226,700	$ 801,645,051	$ 759,551,401

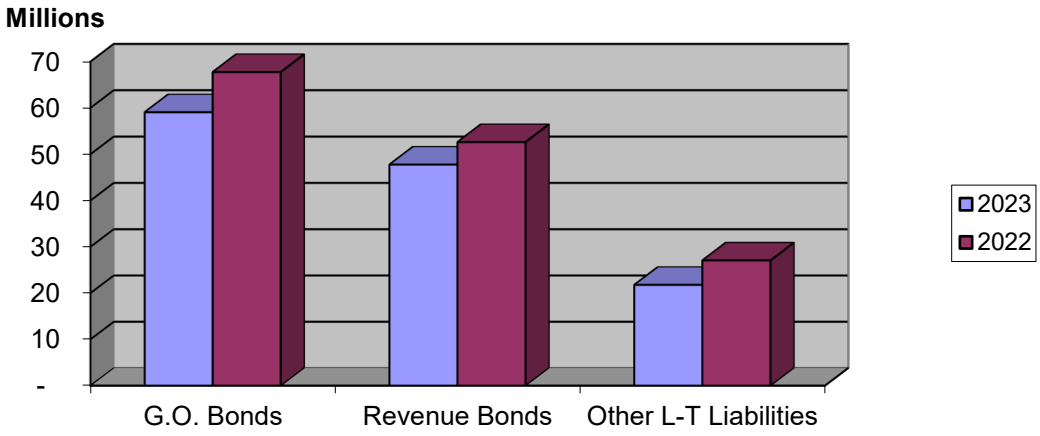
Long-Term Liabilities

As of June 30, 2023, the Government had a total of $128.6 million in outstanding long-term liabilities. Of this amount, $59.1 million consists of general obligation debt backed by the full faith and credit of the Government, $47.8 million consists of revenue bonds backed by the revenues of the water and sewerage system, $3.2 million consists of the liability for landfill closure, and $18.5 million in other liabilities. During the year, the Government retired $8.2 million of outstanding general obligation bonds and $4.2 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	
	2023	2022	2023	2022	2023	2022
General obligation bonds	$ 59,067,662	$ 67,740,846	$ -	$ -	$ 59,067,662	$ 67,740,846
Revenue bonds	-	-	47,773,166	52,630,437	47,773,166	52,630,437
Other liabilities	15,765,915	16,054,180	6,021,000	11,024,067	21,786,915	27,078,247
Total long-term liabilities	$ 74,833,577	$ 83,795,026	$ 53,794,166	$ 63,654,504	$ 128,627,743	$ 147,449,530



Bond Ratings

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.

Debt Limit

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 $825.0 million and the legal debt margin is $766.0 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, 2024

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

1. Balance budget with a decrease in the millage rate for Columbia County.
2. Begin projects on the approved 23-28 SPLOST list.
3. Continue construction on Fury's Ferry Road, Flowing Wells Road and Lewiston Road widening projects; these major roadway projects are funded by TSPLOST.
4. Complete construction on Flowing Wells Road and Lewiston Road.
5. Complete construction and upgrades on parks and begin construction on the County's newest park on Hardy McManus Road.
6. Complete construction of The Market located in The Plaza.
7. Continue to focus on providing infrastructure needs to support a growing population prior to development.
8. Promote projects and programs that increase sales tax revenue for the County to become less dependent on property taxes.
9. Continued growth in partnerships with Third Party Vendors and other counties for Broadband Utility.
10. Cost-saving incentives such as a Management Review Team to reduce costs.
11. Continue to support the Columbia Judicial Circuit so that it can be an example of other circuits to follow.
12. Implementation of the new County website.
13. Continue to distribute timely information through good communication with our citizens.

Below are additional budget highlights:

- Total General Fund expenditures, excluding the use of reserves, increased by 7.36% from the FY 2022/2023 adopted budget, including a contingency of $2,254,847, or 2.54% of proposed expenditures.
- New personnel requests within the General Fund include 20 new positions totaling $1,242,127, reclassifications/promotions totaling $156,801, and allowance adjustments totaling $5,736, for a grand total of $1,404,664.
- New capital requests increased from $2,298,384 in FY 2022/2023 to $2,484,351 in FY 2023/2024, an increase of 8.09%.
- New personnel requests within the Other Funds include 19 new positions totaling $1,091,635, reclassifications totaling $299,592, and allowance adjustments totaling $12,648, for a grand total of $1,403,875.
- New capital requests increased from $10,138,450 in FY 2022/2023 to $11,262,356 in FY 2023/2024, an increase of 11.09%.
- The budget was balanced using a 5% 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 7.47% as of March 2023, an average of $2.48 million per month. To be conservative, the budget was balanced using the same average of $2.48 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, 2023

	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	$ 23,904,108	$ 19,957,922	$ 43,862,030	$ 7,058,384	$ 3,892,358	$ 710,848	$ 463,481
Investments	66,537,537	30,321,321	96,858,858	-	-	107,976	-
Taxes receivable, net	255,118	-	255,118	-	-	-	-
Accounts receivable, net	2,006,507	6,959,808	8,966,315	78,062	192,989	-	770
Lease receivable	634,872	487,854	1,122,726	-	-	-	-
Interest receivable	137,175	61,139	198,314	-	-	-	-
Intergovernmental receivable	16,949,759	-	16,949,759	1,564,872	-	-	-
Internal balances	(10,690,495)	10,690,495	-	-	-	-	-
Due from component units	111,238	-	111,238	-	-	-	-
Inventories	1,887,630	1,483,313	3,370,943	-	-	-	-
Prepaid items	114,858	29,447	144,305	3,333	-	-	865
Restricted cash	28,403,771	745,385	29,149,156	-	-	-	-
Restricted investments	116,169,410	-	116,169,410	-	-	-	-
Net OPEB asset	-	-	-	-	164,547	-	-
Land and construction in progress	157,815,125	20,155,020	177,970,145	7,434,714	-	-	-
Other capital assets, net of acc dep	271,831,901	351,843,005	623,674,906	3,869	-	6,159	-
Total assets	676,068,514	442,734,709	1,118,803,223	16,143,234	4,249,894	824,983	465,116
DEFERRED OUTFLOWS OF RESOURCES							
Deferred loss on refunding	-	1,346,280	1,346,280	-	-	-	-
Deferred outflows related to pension plan	-	-	-	-	911,492	-	-
Deferred outflows related to OPEB plan	610,244	121,498	731,742	-	148,507	-	-
Total deferred outflows of resources	610,244	1,467,778	2,078,022	-	1,059,999	-	-
LIABILITIES							
Accounts payable	8,422,358	4,083,198	12,505,556	245	10,470	2,728	69,261
Claims payable	3,296,478	-	3,296,478	-	-	-	-
Accrued payroll	2,713,815	553,648	3,267,463	-	-	38	78,037
Unearned revenue	23,982,440	217,193	24,199,633	-	-	-	4,450
Intergovernmental payable	1,896,280	-	1,896,280	-	-	-	-
Accrued interest payable	855,306	159,160	1,014,466	51,991	-	-	-
Customer deposits	-	505,579	505,579	-	-	-	400
Due to primary government			-	-	-	-	111,238
Long-term liabilities:							
Liabilities due within one year	9,974,878	5,350,165	15,325,043	1,471,000	97,100	-	92,531
Liabilities due in greater than one year	64,858,699	48,444,001	113,302,700	11,427,000	2,241,329	-	92,531
Total liabilities	116,000,254	59,312,944	175,313,198	12,950,236	2,348,899	2,766	448,448
DEFERRED INFLOWS OF RESOURCES							
Deferred gain on refunding	105,660	33,952	139,612	-	-	-	-
Deferred inflows related to leases	624,851	470,727	1,095,578	-	-	-	-
Deferred inflows related to pension plan	-	-	-	-	19,231	-	-
Deferred inflows related to OPEB plan	4,188,459	815,189	5,003,648	-	171,914	-	-
Total deferred inflows of resources	4,918,970	1,319,868	6,238,838	-	191,145	-	-
NET POSITION							
Net investment in capital assets	372,162,519	325,477,859	697,640,378	(5,459,417)	-	6,159	-
Restricted for:							
Debt service	49,160	745,385	794,545	1,782,466		-	-
Capital projects	96,135,696	-	96,135,696	-		-	-
Special Programs	39,040,886	-	39,040,886	-		-	-
Health and welfare	-	-	-	-	489,139	-	-
Unrestricted	48,371,273	57,346,431	105,717,704	6,869,949	2,280,710	816,058	16,668
Total net position	$ 555,759,534	$ 383,569,675	$ 939,329,209	$ 3,192,998	$ 2,769,849	$ 822,217	$ 16,668

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, 2023

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	$ 27,476,973	$ 3,126,652	$ 158,859	$ 5,534,356
Judicial	9,663,804	3,317,731	1,344,334	-
Public safety	59,479,819	3,970,143	168,098	203,531
Public works	29,717,507	2,412,380	297,499	10,184,725
Health and welfare	1,540,054	111,631	302,272	62,602
Culture and recreation	14,421,268	1,475,467	113,762	143,957
Housing and development	5,888,491	2,571,379	121,820	-
Debt Service	1,973,532	-	-	-
Total governmental activities	150,161,448	16,985,383	2,506,644	16,129,171
Business-type activities:				
Water and Sewerage	38,525,791	38,722,291	-	7,560,221
Storm Water Utility	7,631,306	6,000,762	413,626	2,874,001
Solid Waste Management	(4,005,404)	-	-	-
Savannah Rapids Pavilion	597,195	527,932	-	-
Communications Utility	2,544,144	2,101,855	-	-
Performing Arts Center	1,560,913	1,160,760	-	-
Exhibition Center	341,384	227,250	-	-
Total business-type activities	47,195,329	48,740,850	413,626	10,434,222
Total primary government	$ 197,356,777	$ 65,726,233	$ 2,920,270	$ 26,563,393
Component units:				
Development Authority	$ 968,960	$ 87,096	$ 673,372	$ -
Board of Health	1,808,582	648,895	1,356,537	196,850
Convention and Visitors Bureau	678,224	2,938	834,174	-
Greater Clarks Hill Regional Library	3,384,661	31,950	3,336,023	-
Total component units	$ 6,840,427	$ 770,879	$ 6,200,106	$ 196,850

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
$ (18,657,106)	$ -	$ (18,657,106)				
(5,001,739)	-	(5,001,739)				
(55,138,047)	-	(55,138,047)				
(16,822,903)	-	(16,822,903)				
(1,063,549)	-	(1,063,549)				
(12,688,082)	-	(12,688,082)				
(3,195,292)	-	(3,195,292)				
(1,973,532)	-	(1,973,532)				
(114,540,250)	-	(114,540,250)				
-	7,756,721	7,756,721				
-	1,657,083	1,657,083				
-	4,005,404	4,005,404				
-	(69,263)	(69,263)				
-	(442,289)	(442,289)				
-	(400,153)	(400,153)				
-	(114,134)	(114,134)				
-	12,393,369	12,393,369				
(114,540,250)	12,393,369	(102,146,881)				
			$ (208,492)	$ -	$ -	$ -
			-	196,850	-	-
			-	-	158,888	-
			-	-	-	(16,688)
			(208,492)	196,850	158,888	(16,688)
76,447,333	-	76,447,333	-	-	-	-
88,366,671	-	88,366,671	-	-	-	-
11,878,161	-	11,878,161	-	-	-	-
4,041,489	-	4,041,489	-	-	-	-
1,735,866	(179,681)	1,556,185	124,469	-	12,157	18,603
1,232	125	1,357	-	-	-	-
1,560,114	1,034,347	2,594,461	73,844	-	-	-
(1,300,102)	1,300,102	-	-	-	-	-
182,730,764	2,154,893	184,885,657	198,313	-	12,157	18,603
68,190,514	14,548,262	82,738,776	(10,179)	196,850	171,045	1,915
487,569,020	369,021,413	856,590,433	3,203,177	2,572,999	651,172	14,753
$ 555,759,534	$ 383,569,675	$ 939,329,209	$ 3,192,998	$ 2,769,849	$ 822,217	$ 16,668

FUND FINANCIAL STATEMENTS

Columbia County, Georgia
Balance Sheet
Governmental Funds
June 30, 2023

	GENERAL FUND	FIRE SERVICES FUND	AMERICAN RESCUE PLAN FUND	2017-2022 SPLOST	TITLE AD VALOREM TAX FUND	TRANSPORTATION SPLOST	Total Nonmajor Governmental Funds	Total Governmental Funds
ASSETS								
Cash and cash equivalents	$ 11,642,367	$ 56,809	$ 4,323,036	$ 1,549,175	$ 6,682,798	$ -	$ 22,928,502	$ 47,182,687
Investments	56,336,087	-	20,370,445	95,378,514	10,201,450	-	420,451	182,706,947
Taxes receivable	152,121	80,835	-	-	-	-	22,162	255,118
Accounts receivable	815,939	-	-	-	-	-	139,709	955,648
Lease receivable	634,872	-	-	-	-	-	-	634,872
Interest receivable	137,175	-	-	-	-	-	-	137,175
Intergovernmental receivable	3,117,517	-	252,433	2,841,090	-	6,801,913	3,936,806	16,949,759
Due from other funds	17,760,672	1,222,991	-	-	22,977,128	-	10,755,802	52,716,593
Advances to other funds	3,000,000	-	-	-	-	-	-	3,000,000
Due from component units	111,238	-	-	-	-	-	-	111,238
Inventories	1,887,630	-	-	-	-	-	-	1,887,630
Prepaid items	68,590	26,879	232	119	-	-	16,084	111,904
Total assets	$ 95,664,208	$ 1,387,514	$ 24,946,146	$ 99,768,898	$ 39,861,376	$ 6,801,913	$ 38,219,516	$ 306,649,571
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
LIABILITIES:								
Accounts payable	$ 1,783,664	$ 214,084	$ 4,866	$ 1,134,114	$ 353,199	$ 3,501,023	$ 982,044	$ 7,972,994
Claims payable	925,368	-	-	-	-	-	-	925,368
Accrued payroll	1,753,360	529,898	20,946	3,016	-	-	335,453	2,642,673
Unearned revenue	71,217	-	23,895,473	-	-	-	15,750	23,982,440
Due to other funds	38,562,470	-	486,752	3,345,735	-	5,995,375	333,212	48,723,544
Due to other governments	-	-	-	-	-	-	331,405	331,405
Total liabilities	43,096,079	743,982	24,408,037	4,482,865	353,199	9,496,398	1,997,864	84,578,424
DEFERRED INFLOWS OF RESOURCES:								
Unavailable revenue	82,624	45,702	108,961	-	-	-	185,813	423,100
Lease related	624,851	-	-	-	-	-	-	624,851
Total deferred inflow of resources	707,475	45,702	108,961	-	-	-	185,813	1,047,951
Total liabilities and deferred inflows of resources	43,803,554	789,684	24,516,998	4,482,865	353,199	9,496,398	2,183,677	85,626,375
FUND BALANCES (DEFICITS):								
Nonspendable:								
Long-term interfund receivable	3,000,000	-	-	-	-	-	-	3,000,000
Inventories	1,887,630	-	-	-	-	-	-	1,887,630
Prepaid items	68,590	26,879	232	119	-	-	16,084	111,904
Restricted for:								
Special programs	-	-	428,916	-	-	-	15,240,022	15,668,938
Capital projects	-	-	-	95,285,914	-	-	17,786,603	113,072,517
Debt service	-	-	-	-	-	-	58,413	58,413
Committed to:								
Special programs	-	-	-	-	-	-	3,102,514	3,102,514
Fire services	-	570,951	-	-	-	-	-	570,951
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	-	-	-	-	39,508,177	-	-	39,508,177
Unassigned	44,404,434	-	-	-	-	(2,694,485)	(167,797)	41,542,152
Total fund balances (deficits)	51,860,654	597,830	429,148	95,286,033	39,508,177	(2,694,485)	36,035,839	221,023,196
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 95,664,208	$ 1,387,514	$ 24,946,146	$ 99,768,898	$ 39,861,376	$ 6,801,913	$ 38,219,516	$ 306,649,571

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, 2023

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

Ending fund balances - governmental funds		$ 221,023,196
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Total capital assets, governmental activities	429,647,026	
Less capital assets recorded in internal service funds	(5,619,387)	424,027,639
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		423,100
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	(74,833,577)	
Less compensated absences reported in internal service funds	148,518	(74,685,059)
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		(105,660)
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	610,244	
Deferred inflows of resources related to OPEB	(4,188,459)	(3,578,215)
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.		(855,306)
Intergovernmental payable associated with an intergovernmental agreement does not require current financial resources. Therefore, intergovernmental payable is not reported as a liability in the governmental funds balance sheet.		(1,564,875)
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.		9,029,606
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.		(17,954,892)
Net position of governmental activities		$ 555,759,534

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, 2023

	GENERAL FUND	FIRE SERVICES FUND	AMERICAN RESCUE PLAN FUND	2017-2022 SPLOST	TITLE AD VALOREM TAX FUND	TRANSPORTATION SPLOST	Total Nonmajor Governmental Funds	Total Governmental Funds
REVENUES								
Taxes - property	$ 52,056,696	$ 19,165,201	$ -	$ -	$ -	$ -	$ 5,140,622	$ 76,362,519
Taxes - sales	29,755,131	-	-	20,243,488	-	17,914,498	20,453,554	88,366,671
Taxes - other	3,266,007	-	-	-	-	-	12,653,643	15,919,650
Licenses and permits	482,995	-	-	-	-	-	1,846,696	2,329,691
Charges for services	5,893,712	-	-	-	240,260	-	6,010,682	12,144,654
Intergovernmental revenue	2,916,236	-	4,762,832	-	-	2,927,132	685,191	11,291,391
Fines and forfeitures	1,619,941	-	-	-	-	-	891,193	2,511,134
Investment income (loss)	352,811	-	519,505	2,474,403	297,588	-	573,131	4,217,438
Contributions and donations	-	64,811	-	-	-	158,606	250,199	473,616
Other income	1,421,283	92	-	-	-	-	138,739	1,560,114
Total revenues	97,764,812	19,230,104	5,282,337	22,717,891	537,848	21,000,236	48,643,650	215,176,878
EXPENDITURES								
Current:								
General government	19,724,907	-	-	-	470,415	-	108,031	20,303,353
Judicial	7,741,688	-	720,761	-	-	-	555,388	9,017,837
Public safety	34,251,601	18,618,652	310,818	-	202,500	-	3,953,771	57,337,342
Public works	6,635,369	-	-	-	-	-	11,295,782	17,931,151
Health and welfare	1,288,272	-	-	-	-	-	-	1,288,272
Culture and recreation	7,633,364	-	-	-	-	-	2,544,415	10,177,779
Housing and development	3,998,752	-	-	-	-	-	2,702,935	6,701,687
Intergovernmental	-	-	-	2,262,312	-	-	1,899,518	4,161,830
Capital outlay	-	-	-	13,097,861	7,888,619	22,101,540	7,362,415	50,450,435
Debt service:								
Principal	81,270	95,037	270,798	-	-	-	8,239,581	8,686,686
Interest	9,290	3,105	11,162	-	-	-	2,228,683	2,252,240
Other	-	-	-	-	-	-	2,700	2,700
Total expenditures	81,364,513	18,716,794	1,313,539	15,360,173	8,561,534	22,101,540	40,893,219	188,311,312
Excess (deficiency) of revenues over (under) expenditures	16,400,299	513,310	3,968,798	7,357,718	(8,023,686)	(1,101,304)	7,750,431	26,865,566
OTHER FINANCING SOURCES (USES)								
Sale of property	1,232	-	-	-	-	-	-	1,232
Leases and SBITAs issued	30,150	73,084	-	-	-	-	18,271	121,505
Transfers in	1,894,210	-	-	227,217	21,775,356	216,265	4,508,333	28,621,381
Transfers out	(27,039,714)	(15,159)	(3,536,166)	(2,240,435)	-	-	(4,590,009)	(37,421,483)
Total other financing source (uses)	(25,114,122)	57,925	(3,536,166)	(2,013,218)	21,775,356	216,265	(63,405)	(8,677,365)
Net change in fund balances	(8,713,823)	571,235	432,632	5,344,500	13,751,670	(885,039)	7,687,026	18,188,201
Fund balances (deficits) - beginning	60,574,477	26,595	(3,484)	89,941,533	25,756,507	(1,809,446)	28,348,813	202,834,995
Fund balances (deficits) - ending	$ 51,860,654	$ 597,830	$ 429,148	$ 95,286,033	$ 39,508,177	$ (2,694,485)	$ 36,035,839	$ 221,023,196

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, 2023

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

Net change in fund balances - total governmental funds		$ 18,188,201
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	53,665,659	
Less capital assets purchased in internal service funds	(1,613,753)	
Capital contributions	6,139,720	
Depreciation/amortization expense	(26,483,054)	
Less depreciation expense in internal service funds	1,617,925	
		33,326,497
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		186,652
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.		
Leases/SBITAs issued	(227,736)	
Less leases/SBITAs issued in internal service funds	106,231	
Payments on leases/sbitas	896,836	
Less payments on leases/sbitas in internal service funds	(106,231)	
Current year amortization of bond premium	448,184	
Current year principal repayments	8,225,000	
Current year amortization of deferred gain/(loss) on refunding	11,361	
Net change in net OPEB liability and related deferred inflows/outflows	(461,409)	
Net changes in compensated absences, less amounts reported in funds	(255,870)	
Less changes in compensated absences reported in internal service funds	14,634	
		8,651,000
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.		693,597
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.		(151,882)
The net revenue of certain activities of the internal service funds is reported with governmental activities.		8,480,545
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		$ 68,190,514

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - property	$ 49,813,469	$ 50,921,017	$ 52,056,696	$ 1,135,679
Taxes - sales	25,200,000	25,200,000	29,755,131	4,555,131
Taxes - other	2,705,000	2,705,000	3,266,007	561,007
Licenses and permits	450,000	450,000	482,995	32,995
Charges for services	4,650,000	4,650,000	5,893,712	1,243,712
Intergovernmental revenue	2,700,487	2,700,487	2,916,236	215,749
Fines and forfeitures	1,548,500	1,548,500	1,619,941	71,441
Investment income (loss)	300,000	300,000	352,811	52,811
Other income	1,087,396	23,587,396	1,421,283	(22,166,113)
Total revenues	88,454,852	112,062,400	97,764,812	(14,297,588)
EXPENDITURES				
Current:				
General government	25,689,760	21,051,614	19,724,907	1,326,707
Judicial	7,881,786	8,365,231	7,741,688	623,543
Public safety	32,581,611	35,826,805	34,251,601	1,575,204
Public works	6,304,942	6,832,722	6,635,369	197,353
Health and welfare	1,245,901	1,318,446	1,288,272	30,174
Culture and recreation	7,088,633	7,633,436	7,633,364	72
Housing and development	3,415,166	4,317,243	3,998,752	318,491
Debt service:				
Principal	-	-	81,270	(81,270)
Interest	-	-	9,290	(9,290)
Total expenditures	84,207,799	85,345,497	81,364,513	3,980,984
Excess (deficiency) of revenues over (under) expenditures	4,247,053	26,716,903	16,400,299	(10,316,604)
OTHER FINANCING SOURCES (USES)				
Sale of property	-	-	1,232	1,232
Leases and SBITAs issued	-	30,150	30,150	-
Transfers in	200,000	200,000	1,894,210	1,694,210
Transfers out	(4,447,053)	(26,947,053)	(27,039,714)	(92,661)
Total other financing source (uses)	(4,247,053)	(26,716,903)	(25,114,122)	1,602,781
Net change in fund balance	$ -	$ -	(8,713,823)	$ (8,713,823)
Fund balance - beginning			60,574,477	
Fund balance - ending			$ 51,860,654	

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - property	$ 18,752,412	$ 18,752,412	$ 19,165,201	$ 412,789
Contributions and donations	-	-	64,811	64,811
Other income	-	-	92	92
Total revenues	18,752,412	18,752,412	19,230,104	477,692
EXPENDITURES				
Current:				
Public safety	18,752,412	18,752,412	18,618,652	133,760
Debt service:				
Principal	-	-	95,037	(95,037)
Interest	-	-	3,105	(3,105)
Total expenditures	18,752,412	18,752,412	18,716,794	35,618
Excess (deficiency) of revenues over (under) expenditures	-	-	513,310	513,310
OTHER FINANCING SOURCES (USES)				
Leases and SBITAs issued	-	-	73,084	73,084
Transfers out			(15,159)	(15,159)
Total other financing source (uses)	-	-	57,925	57,925
Net change in fund balance	$ -	$ -	571,235	$ 571,235
Fund balance - beginning			26,595	
Fund balance - ending			$ 597,830	

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenue	$ 16,172,222	$ 16,172,222	$ 4,762,832	$ (11,409,390)
Investment income	-	-	519,505	519,505
Total revenues	16,172,222	16,172,222	5,282,337	(10,889,885)
EXPENDITURES				
Current:				
General government	14,200,000	14,200,000	-	14,200,000
Judicial	972,222	972,222	720,761	251,461
Public safety	1,000,000	1,000,000	310,818	689,182
Debt service:				
Principal	-	-	270,798	(270,798)
Interest	-	-	11,162	(11,162)
Total expenditures	16,172,222	16,172,222	1,313,539	14,858,683
Excess (deficiency) of revenues over (under) expenditures	-	-	3,968,798	3,968,798
OTHER FINANCING SOURCES (USES)				
Transfers out			(3,536,166)	(3,536,166)
Total other financing source (uses)	-	-	(3,536,166)	(3,536,166)
Net change in fund balance	$ -	$ -	432,632	$ 432,632
Fund balance - beginning			(3,484)	
Fund balance - ending			$ 429,148	

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

Columbia County, Georgia
Statement of Net Position
Proprietary Funds
June 30, 2023

	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	$ 6,016,816	$ 9,651,494	$ 327,503	$ 3,962,109	$ 19,957,922	$ 5,125,192
Investments	24,993,908	-	5,327,413	-	30,321,321	-
Accounts receivable	5,786,181	1,093,763	465	79,399	6,959,808	1,050,859
Lease receivable	123,008	-	-	364,846	487,854	-
Interest receivable	51,638	-	9,176	325	61,139	-
Due from other funds	1,032,868	21,797	-	1,262	1,055,927	3,605,287
Inventories	1,483,313	-	-	-	1,483,313	-
Prepaid items	21,980	6,499	435	533	29,447	2,954
Restricted cash to pay current liab	745,385	-	-	-	745,385	-
Total current assets	40,255,097	10,773,553	5,664,992	4,408,474	61,102,116	9,784,292
Noncurrent assets:						
Capital assets, net of acc dep	320,337,751	38,723,997	1,091,672	11,844,605	371,998,025	5,619,387
Total noncurrent assets	320,337,751	38,723,997	1,091,672	11,844,605	371,998,025	5,619,387
Total assets	360,592,848	49,497,550	6,756,664	16,253,079	433,100,141	15,403,679
DEFERRED OUTFLOWS OF RESOURCES						
Deferred loss on refunding	1,346,280	-	-	-	1,346,280	-
OPEB changes in assumptions	80,401	25,952	3,789	11,355	121,497	-
Total deferred outflows of resources	1,426,681	25,952	3,789	11,355	1,467,777	-
Total assets and deferred outflows of resources	362,019,529	49,523,502	6,760,453	16,264,434	434,567,918	15,403,679
LIABILITIES						
Current liabilities:						
Accounts payable	2,934,911	33,691	38,740	1,075,855	4,083,197	449,363
SBITA payable	-	-	-	27,651	27,651	-
Lease payable	-	-	-	18,690	18,690	-
Claims payable	-	-	-	-	-	2,371,110
Accrued payroll	387,684	100,069	10,203	55,692	553,648	71,142
Accrued compensated absences	691,521	61,327	11,210	49,504	813,562	74,259
Unearned revenue	-	-	-	217,193	217,193	-
Due to other funds	266,950	67,873	2,988,632	660,158	3,983,613	4,670,650
Accrued interest payable	158,075	-	-	1,085	159,160	-
Customer deposits	80,909	372,454	-	52,216	505,579	-
Est liab closure/post closure	-	-	135,262	-	135,262	-
Revenue bonds	4,355,000	-	-	-	4,355,000	-
Total current liabilities	8,875,050	635,414	3,184,047	2,158,044	14,852,555	7,636,524
Noncurrent liabilities:						
Lease payable	-	-	-	12,987	12,987	-
Accrued compensated absences	691,521	61,327	11,210	49,504	813,562	74,259
Advances from other funds	-	-	-	3,000,000	3,000,000	-
Est liab closure/post closure	-	-	3,111,026	-	3,111,026	-
Revenue bonds	43,418,166	-	-	-	43,418,166	-
Net OPEB liability	846,057	172,288	19,271	50,644	1,088,260	-
Total noncurrent liabilities	44,955,744	233,615	3,141,507	3,113,135	51,444,001	74,259
Total liabilities	53,830,794	869,029	6,325,554	5,271,179	66,296,556	7,710,783
DEFERRED INFLOWS OF RESOURCES						
Deferred gain on refunding	33,952	-	-	-	33,952	-
Lease related	121,401	-	-	349,326	470,727	-
OPEB expected vs actual experience	366,005	109,509	18,435	42,158	536,107	-
OPEB changes in assumptions	195,136	54,128	11,540	18,278	279,082	-
Total deferred inflows of resources	716,494	163,637	29,975	409,762	1,319,868	-
Total liabilities and deferred inflows of resources	54,547,288	1,032,666	6,355,529	5,680,941	67,616,424	7,710,783
NET POSITION						
Net investment in capital assets	273,876,913	38,723,997	1,091,672	11,785,277	325,477,859	5,619,387
Restricted for debt service	745,385	-	-	-	745,385	-
Unrestricted	32,849,943	9,766,839	(686,748)	(1,201,784)	40,728,250	2,073,509
Total net position	$ 307,472,241	$ 48,490,836	$ 404,924	$ 10,583,493	366,951,494	$ 7,692,896
Adjustment to reflect the consolidation of internal service fund activities related to business-type activities					(1,336,711)	
Adjustment to reflect the elimination of interfund indirect cost allocations.					17,954,892	
Net position of business-type activities					$ 383,569,675	

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, 2023

	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	$ -	$ 15,528	$ -	$ -	$ 15,528	$ -
Charges for services	38,722,291	5,985,234	-	4,017,797	48,725,322	6,678,784
Intergovernmental revenue	-	413,626	-	-	413,626	13,676,265
Rental income	8,936	-	-	642,682	651,618	-
Other income	-	585	86,213	50,034	136,832	-
Total operating revenues	38,731,227	6,414,973	86,213	4,710,513	49,942,926	20,355,049
OPERATING EXPENSES						
Personal services	11,341,321	3,044,660	342,837	1,647,710	16,376,528	2,018,342
Purchased/contract services	4,555,236	298,281	86,659	1,321,401	6,261,577	15,358,115
Supplies and materials	7,656,849	263,206	84,749	704,885	8,709,689	188,971
Interfund charges	1,792,934	478,134	-	346,543	2,617,611	-
Depreciation/amortization	12,818,850	3,773,992	47,608	1,130,867	17,771,317	1,617,925
Other costs	-	-	-	351	351	-
Landfill clos/post clos costs	-	-	(4,563,268)	-	(4,563,268)	-
Total operating expenses	38,165,190	7,858,273	(4,001,415)	5,151,757	47,173,805	19,183,353
Operating income (loss)	566,037	(1,443,300)	4,087,628	(441,244)	2,769,121	1,171,696
NONOPERATING REVENUES (EXPENSES)						
Gain on sale of capital assets	-	-	-	125	125	-
Lease revenue	61,394	-	-	184,503	245,897	-
Investment income (loss)	(398,899)	123,149	28,070	67,999	(179,681)	86,198
Interest expense	(1,477,160)	-	-	(2,040)	(1,479,200)	(3,769)
Total nonoperating revenues (expenses)	(1,814,665)	123,149	28,070	250,587	(1,412,859)	82,429
Income (loss) before contributions and transfers	(1,248,628)	(1,320,151)	4,115,698	(190,657)	1,356,262	1,254,125
Transfers in	585,380	-	415,097	300,000	1,300,477	7,930,348
Transfers out	(375)	-	-	-	(375)	(430,348)
Capital contributions	7,560,221	2,874,001	-	-	10,434,222	-
Change in net position	6,896,598	1,553,850	4,530,795	109,343	13,090,586	8,754,125
Total net position - beginning	300,575,643	46,936,986	(4,125,871)	10,474,150		(1,061,229)
Total net position - ending	$ 307,472,241	$ 48,490,836	$ 404,924	$ 10,583,493		$ 7,692,896

Adjustment to reflect the consolidation of internal service fund activities related to business-type activities	273,580
Adjustment to reflect the elimination of interfund indirect cost allocations.	1,184,096
Change in net position of business-type activities	$ 14,548,262

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, 2023

	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	$ 40,571,937	$ 6,264,157	$ 86,800	$ 4,665,601	$ 51,588,495	$ 15,844,181
Cash paid to suppliers and others	(14,036,686)	(252,676)	(160,011)	(2,893,403)	(17,342,776)	(19,546,168)
Cash paid to employees	(11,192,930)	(3,038,759)	(341,886)	(1,599,089)	(16,172,664)	(1,997,408)
Net cash provided by (used in) operating activities	15,342,321	2,972,722	(415,097)	173,109	18,073,055	(5,699,395)
Noncapital financing activities						
Transfer from other funds	-	-	415,097	300,000	715,097	4,000,000
Transfer to other funds	(375)	-	-	-	(375)	(430,348)
Net cash provided by (used in) noncapital financing activities	(375)	-	415,097	300,000	714,722	3,569,652
Capital and related financing activities						
Transfer from other funds	585,380	-	-	-	585,380	3,930,348
Proceeds from leases	89,659	-	-	192,439	282,098	-
Acquisition and construction of capital assets	(14,360,487)	(757,406)	-	(934,201)	(16,052,094)	(1,507,519)
Proceeds from sale of capital assets	-	-	-	125	125	-
Principal paid on revenue bonds	(4,155,000)	-	-	-	(4,155,000)	-
Principal paid on leases/sbitas	-	-	-	(46,344)	(46,344)	(106,231)
Interest paid on revenue bonds, notes, leases and sbitas	(2,091,911)	-	-	(1,055)	(2,092,966)	(3,769)
Net cash (used in) capital and related financing activities	(19,932,359)	(757,406)	-	(789,036)	(21,478,801)	2,312,829
Investing activities						
Proceeds from sales/maturities of investments	4,735,236	-	-	-	4,735,236	-
Purchase of investments	(322,375)	-	(77,677)	-	(400,052)	-
Interest received	427,659	123,149	82,241	56,731	689,780	86,198
Net cash provided by in investing activities	4,840,520	123,149	4,564	56,731	5,024,964	86,198
Net increase (decrease) in cash and cash equivalents	250,107	2,338,465	4,564	(259,196)	2,333,940	269,284
Cash and cash equivalents						
Beginning of year	6,512,094	7,313,029	322,939	4,221,305	18,369,367	4,855,908
End of year	$ 6,762,201	$ 9,651,494	$ 327,503	$ 3,962,109	$ 20,703,307	$ 5,125,192
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities						
Operating income (loss)	$ 566,037	$ (1,443,300)	$ 4,087,628	$ (441,244)	$ 2,769,121	$ 1,171,696
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation and amortization	12,818,850	3,773,992	47,608	1,130,867	17,771,317	1,617,925
Change in assets and liabilities						
Accounts receivable	1,887,506	(97,712)	586	116,796	1,907,176	(1,030,815)
Inventory	(204,325)	-	-	-	(204,325)	-
Deferred charges / prepaid expense	(951)	(494)	(50)	76	(1,419)	(395)
Due from other funds	(26,169)	711,757	-	(1,262)	684,326	(2,432,054)
Accounts payable	(61,228)	(8,044)	(134,928)	849,250	645,050	774,252
Accrued liabilities	148,391	5,901	951	48,917	204,160	21,911
Customer deposits	(46,796)	(37,251)	-	42,283	(41,764)	-
Due to other funds	261,006	67,873	672,302	(1,368,583)	(367,402)	(5,821,915)
Unearned revenue	-	-	-	(203,991)	(203,991)	-
Estimated liability for landfill closure and postclosure care cost	-	-	(5,089,194)	-	(5,089,194)	-
Total adjustments	14,776,284	4,416,022	(4,502,725)	614,353	15,303,934	(6,871,091)
Net cash provided by (used in) operating activities	$ 15,342,321	$ 2,972,722	$ (415,097)	$ 173,109	$ 18,073,055	$ (5,699,395)
Noncash investing, capital, and financing activities:						
Capital contributions from developers	$ 7,555,312	$ 2,874,001	$ -	$ -	$ 10,429,313	$ -
Increase (decrease) in fair value of investments	(829,757)	-	(50,957)	-	(880,714)	-
Acquisition of capital assets from leases/sbitas	-	-	-	56,326	56,326	106,231
	$ 6,725,555	$ 2,874,001	$ (50,957)	$ 56,326	$ 9,604,925	$ 106,231

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

Columbia County, Georgia
Statement of Fiduciary Net Position
June 30, 2023

	Pension Trust Funds	
	Employees' Retirement Fund	Custodial Funds
ASSETS		
Cash and cash equivalents	$ 15,882,997	$ 6,098,967
Investments, mutual funds	65,598,055	-
Total assets	81,481,052	6,098,967
LIABILITIES		
Due to others	-	1,589,857
Total liabilities	-	1,589,857
NET POSITION		
Restricted for:		
Pensions	81,481,052	-
Individuals, organizations, and other governments	-	4,509,110
Total net position	$ 81,481,052	$ 4,509,110

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, 2023

	Pension Trust Funds	
	Employees' Retirement Fund	**Custodial Funds**
ADDITIONS		
Contributions:		
Employer	$ 5,447,929	$ -
Plan members	5,092	-
Other	43,200	-
Total contributions	5,496,221	-
Investment earnings:		
Net appreciation (depreciation) in fair value	7,110,840	
Interest earnings	946,858	
Total investment earnings	8,057,698	-
Taxes	-	306,869,078
Fines and fees	-	5,719,749
Criminal and civil bonds	-	2,621,223
Other	-	3,075,000
Total additions	13,553,919	318,285,050
DEDUCTIONS		
Benefits	3,019,998	-
Administrative expenses	101,774	-
Taxes and fees paid to other governments	-	155,432,936
Payments to the County	-	86,021,147
Other disbursements	-	77,350,835
Total deductions	3,121,772	318,804,918
Change in net position	10,432,147	(519,868)
Net Position - beginning of the year	71,048,905	5,028,978
Net Position - end of the year	$ 81,481,052	$ 4,509,110

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, (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 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 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 GAAP, 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 (DACC) – The component unit column in the government-wide financial statements includes the financial data of the 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. 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 (CCBOH) – The component unit column in the government-wide financial statements includes the financial data of the CCBOH. It is reported in a separate column to emphasize that it is legally separate from the County. The CCBOH is comprised of seven members, four of which are appointed by the Board. The operations of the CCBOH are subsidized through the County's General Fund.

Columbia County Convention & Visitors Bureau (CCCVB) – The component unit column in the government-wide financial statements includes the financial data of the 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. 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 (GCHRL) - The component unit column in the government-wide financial statements includes the financial data of the 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. 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 CCBOH may be obtained at the County's administrative office. The address is as follows:

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

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

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.

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.

Opioid Settlement Fund – to account for Opioid Settlement Payment Funds received through the National Distributor Settlement and the Janssen/J&J Settlement.

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.

Note 1 – Summary of significant accounting policies (Continued)

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.

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.

Note 1 – Summary of significant accounting policies (Continued)

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.

2023-2028 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 2023 through 2028.

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 Sewerage 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.

Note 1 - Summary of significant accounting policies (Continued)

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.

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's Office - 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.

Note 1 - Summary of significant accounting policies (Continued)

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.

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.

Note 1 - Summary of significant accounting policies (Continued)

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

Capital assets
Capital assets are defined by the County as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. This minimum capitalization cost is applicable for all categories of capital assets, with the exception of subscription-based information technology arrangements (SBITAs) which are $25,000. 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.

Note 1 - Summary of significant accounting policies (Continued)

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.

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.

Subscription Based Information Technology Arrangements
The County implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements,* as of July 1, 2022. This statement (1) defines a SBITA (2) establishes that a SBITA results in a right-to-use subscription asset and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA.

The County has recorded SBITA assets and liabilities as a result of implementing GASB 96. The SBITA assets are initially measured at an amount equal to the initial measurement of the related SBITA liability plus any SBITA payments made prior to the subscription term, less SBITA incentives, and plus any ancillary charges necessary to place the SBITA into service. The SBITA assets are amortized on a straight-line basis over the life of the related contract. SBITAs which are based on variable payments (or user seats) are not recorded as subscription assets or liabilities and are expensed as incurred.

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 and proprietary 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 governmental 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

Note 1 - Summary of significant accounting policies (Continued)

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 CCBOH is included in Note 13.

Use of estimates
The preparation of financial statements in conformity with GAAP 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.

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

Note 1 - Summary of significant accounting policies (Continued)

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 GAAP. 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, the Board 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, 2023:

- **Transportation SPLOST** – The fund deficit of $2,694,485 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.
- **Accountability Court Fund** - The fund deficit of $15,197 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 $152,566 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.
- **Exhibition Center –** The fund deficit of $250,322 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.

Note 3 - Deposits and investments

Deposits: Deposits and investments as of June 30, 2023, are classified in the accompanying financial statements as follows:

Statement of net position:		
Primary Government		
Cash and cash equivalents - unrestricted	$	43,862,030
Investments - unrestricted		96,858,858
Cash and cash equivalents - restricted		29,149,156
Investments - restricted		116,169,410
	$	286,039,454
Component Units		
Cash and cash equivalents - unrestricted - Development Authority	$	7,058,384
Cash and cash equivalents - unrestricted - Board of Health		3,892,358
Cash and cash equivalents - unrestricted - Convention and Visitors Bureau		710,848
Investments - unrestricted - Convention and Visitors Bureau		107,976
Cash and cash equivalents - unrestricted - Greater Clarks Hill Regional Library		463,481
	$	12,233,047
Fiduciary funds:		
Cash and cash equivalents - unrestricted	$	21,981,964
Investments - unrestricted		65,598,055
	$	87,580,019

Investments: The County had the following assets measured at fair value on a recurring basis and related investment maturities as of June 30, 2023:

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	-	$ -	$ 158,506,237	$ -	$ 158,506,237
Federal Home Loan Mortgage	01/05/25 - 07/15/26	-	4,135,306	-	4,135,306
Federal National Mortgage Assoc	09/12/23 - 07/29/30	-	2,158,414	-	2,158,414
Federal Farm Credit Bank	12/09/25 - 06/24/30	-	7,725,216	-	7,725,216
Federal Home Loan Bank	06/10/24 - 06/25/40	-	32,195,438	-	32,195,438
Municpal Bonds	10/01/23 - 08/01/33	-	2,333,541	-	2,333,541
Other Mutual Funds	-	65,598,055	-	-	65,598,055
Certificates of Deposit	-	5,974,116	-	-	5,974,116
Total Investments for the County, including fiduciary funds, excluding component units		$ 71,572,171	$ 207,054,152	$ -	$ 278,626,323

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, 2023, 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 Board.

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 $41,000.

Property taxes were levied on August 12, 2022. Tax bills were mailed on September 2, 2022, and were due upon receipt. Property taxes were delinquent if not paid by November 15, 2022.

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	$ 41,000
Accounts receivable	Water and Sewerage Fund	$ 1,516,364
Accounts receivable	Storm Water Utility Fund	$ 203,148

Lease Receivable

Governmental activities. The County leases building space to various third parties. As of June 30, 2023, the County had a lease receivable of $634,872. The County considers the receivable to be fully collectible. These leases have a discount rate of 2.55% with total annual payments ranging from $3,850 to $242,000 extending through 2028.

Business-type activities. The County leases building and tower space to various third parties. As of June 30, 2023, the County had a lease receivable of $487,854. The County considers the receivable to be fully collectible. These leases have a discount rate of 2.55% with total annual payments ranging from $5,495 to $52,559 extending through 2028.

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, 2023, is as follows:

	Receivable Fund								
Payable Fund	General	Fire	TAVT	Water & Sewer	Storm Water	Nonmajor Governmental	Nonmajor Enterprise	Internal Service	Total
General	$ -	$ 1,222,991	$ 22,977,128	$ -	$ -	$ 10,755,802	$ 1,262	$ 3,605,287	$ 38,562,470
ARPA	486,752	-		-	-	-		-	486,752
17-22 SPLOST	3,345,735	-	-	-	-	-	-	-	3,345,735
TSPLOST	5,995,375	-		-	-	-		-	5,995,375
Water & Sewer	245,153	-	-	-	21,797	-	-	-	266,950
Storm Water	67,873	-		-	-	-	-	-	67,873
Solid Waste	2,988,632	-	-	-	-	-	-	-	2,988,632
Nonmajor Gov	333,212	-	-	-	-	-	-	-	333,212
Nonmajor Ent	660,158	-	-	-	-	-	-	-	660,158
Internal Service	3,637,782	-	-	1,032,868	-	-	-	-	4,670,650
	$ 17,760,672	$ 1,222,991	$ 22,977,128	$ 1,032,868	$ 21,797	$ 10,755,802	$ 1,262	$ 3,605,287	$ 57,377,807

Note 5 - Interfund balances and activities (Continued)

Advances To/From Other Funds

Advances to/from other funds as of June 30, 2023, 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, 2023, are summarized below:

	Transfers in:									
Transfers out:	General	2017-2022 SPLOST	TAVT	TSPLOST	Water and Sewer Fund	Solid Waste Management Fund	Nonmajor Governmental	Nonmajor Enterprise	Internal Service	Total
General	$ -	$ -	$ 18,824,570	$ -	$ -	$ 415,097	$ 47	$ 300,000	$ 7,500,000	$ 27,039,714
Fire Services Fund	-	-	-	-	-	-	15,159	-	-	15,159
ARPA	-	-	2,950,786	-	585,380	-	-	-	-	3,536,166
2017-2022 SPLOST	-	-	-	-	-	-	2,240,435	-	-	2,240,435
Water and Sewer Fund	-	-	-	-	-	-	375	-	-	375
Nonmajor Governmental	1,894,210	227,217	-	216,265	-	-	2,252,317	-	-	4,590,009
Internal Service Fund	-		-	-	-	-	-	-	430,348	430,348
Total transfers	$ 1,894,210	$ 227,217	$ 21,775,356	$ 216,265	$ 585,380	$ 415,097	$ 4,508,333	$ 300,000	$ 7,930,348	$ 37,852,206

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, 2023, 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	$ 30,494,549	$ 1,212,009	$ -	$ 31,706,558
Infrastructure - Right of way land	46,632,942	4,720,307	-	51,353,249
Construction in progress	60,590,785	50,863,717	(36,699,184)	74,755,318
Total capital assets not being depreciated	137,718,276	56,796,033	(36,699,184)	157,815,125
Capital assets being depreciated/amortized:				
Buildings	197,365,658	10,985,154	-	208,350,812
Improvements other than buildings	58,861,900	2,061,838	-	60,923,738
Infrastructure	361,785,408	23,443,061	-	385,228,469
Vehicles, machinery and equipment	69,613,973	2,990,741	-	72,604,714
Right-to-use leased buildings	472,619	-	-	472,619
Right-to-use leased equipment	528,469	30,150	-	558,619
Subscription asset	-	197,586	-	197,586
Total capital assets being depreciated	688,628,027	39,708,530	-	728,336,557
Less accumulated depreciation/amortization for:				
Buildings	(91,056,985)	(6,902,101)	-	(97,959,086)
Improvements other than buildings	(12,174,888)	(1,581,414)	-	(13,756,302)
Infrastructure	(270,414,201)	(11,720,223)	-	(282,134,424)
Vehicles, machinery and equipment	(55,938,243)	(5,633,789)	-	(61,572,032)
Right-to-use leased buildings	(229,676)	(229,674)	-	(459,350)
Right-to-use leased equipment	(207,609)	(321,130)	-	(528,739)
Subscription asset	-	(94,723)	-	(94,723)
Total accumulated depreciation/amortization	(430,021,602)	(26,483,054)	-	(456,504,656)
Total capital assets being depreciated/amortized, net	258,606,425	13,225,476	-	271,831,901
Governmental activities capital assets, net	$ 396,324,701	$ 70,021,509	$ (36,699,184)	$ 429,647,026

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

General government	$ 3,646,513
Judicial	690,765
Public safety	4,804,428
Public works	12,689,318
Health and welfare	256,840
Culture and recreation	4,387,079
Housing and development	8,111
	$ 26,483,054

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	$ 870,324	$ -	$ 1,868,660
Construction in progress	11,499,144	12,475,829	(7,377,945)	16,597,028
Total capital assets not being depreciated	12,497,480	13,346,153	(7,377,945)	18,465,688
Capital assets being depreciated:				
Land improvements	38,932	18,550	-	57,482
Buildings	9,566,331	24,601	-	9,590,932
Utility plant and distribution systems	324,823,811	7,044,086	-	331,867,897
Donated subdivisions	136,708,271	7,555,312	-	144,263,583
Machinery and equipment	12,979,202	1,205,618	-	14,184,820
Furniture and fixtures	220,702	-	-	220,702
Vehicles	6,721,898	104,333	-	6,826,231
Total capital assets being depreciated	491,059,147	15,952,500	-	507,011,647
Less accumulated depreciation for:				
Land improvements	(17,515)	(2,095)	-	(19,610)
Buildings	(4,072,668)	(363,203)	-	(4,435,871)
Utility plant and distribution systems	(115,872,950)	(8,094,733)	-	(123,967,683)
Donated subdivisions	(57,297,900)	(3,253,508)	-	(60,551,408)
Machinery and equipment	(8,682,760)	(797,159)	-	(9,479,919)
Furniture and fixtures	(205,157)	(1,542)	-	(206,699)
Vehicles	(6,171,784)	(306,610)	-	(6,478,394)
Total accumulated depreciation	(192,320,734)	(12,818,850)	-	(205,139,584)
Total capital assets being depreciated, net	298,738,413	3,133,650	-	301,872,063
Water and Sewerage Fund capital assets, net	$ 311,235,893	$ 16,479,803	$ (7,377,945)	$ 320,337,751

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	$ 1,001,808	$ -	$ -	$ 1,001,808
Capital assets being depreciated:				
Land improvements	847,568	-	-	847,568
Machinery and equipment	4,089,048	182,576	-	4,271,624
Furniture and fixtures	8,449	-	-	8,449
Vehicles	1,689,818	-	-	1,689,818
Storm water systems	17,325,458	574,830	-	17,900,288
Donated subdivisions	55,238,313	2,874,001	-	58,112,314
Total capital assets being depreciated	79,198,654	3,631,407	-	82,830,061
Less accumulated depreciation for:				
Land improvements	(688,588)	(41,388)	-	(729,976)
Machinery and equipment	(2,311,407)	(352,941)	-	(2,664,348)
Furniture and fixtures	(8,449)	-	-	(8,449)
Vehicles	(1,501,242)	(87,138)	-	(1,588,380)
Storm water systems	(5,417,507)	(864,067)	-	(6,281,574)
Donated subdivisions	(31,406,687)	(2,428,458)	-	(33,835,145)
Total accumulated depreciation	(41,333,880)	(3,773,992)	-	(45,107,872)
Total capital assets being depreciated, net	37,864,774	(142,585)	-	37,722,189
Storm Water Utility Fund capital assets, net	$ 38,866,582	$ (142,585)	$ -	$ 38,723,997
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	(393,406)	(34,891)	-	(428,297)
Machinery and equipment	(438,607)	(12,717)	-	(451,324)
Total accumulated depreciation	(7,278,332)	(47,608)	-	(7,325,940)
Total capital assets being depreciated, net	586,386	(47,608)	-	538,778
Solid Waste Management Fund capital assets, net	$ 1,139,280	$ (47,608)	$ -	$ 1,091,672

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	(4,251,001)	(122,582)	-	(4,373,583)
Machinery and equipment	(19,958)	-	-	(19,958)
Vehicles	(5,370)	-	-	(5,370)
Total accumulated depreciation	(4,276,329)	(122,582)	-	(4,398,911)
Total capital assets being depreciated, net	1,367,372	(122,582)	-	1,244,790
Savannah Rapids Pavilion capital assets, net	$ 1,502,002	$ (122,582)	$ -	$ 1,379,420
Communication Utility Fund				
Capital assets being depreciated/amortized:				
Infrastructure	$ 17,799,437	$ 934,201	$ -	$ 18,733,638
Vehicles	164,866	-	-	164,866
Machinery and equipment	2,323,544	-	-	2,323,544
Right-to-use leased building	66,173	-	-	66,173
Total capital assets being depreciated/amortized	20,354,020	934,201	-	21,288,221
Less accumulated depreciation/amortization for:				
Infrastructure	(7,517,412)	(837,779)	-	(8,355,191)
Vehicles	(131,512)	(13,533)	-	(145,045)
Machinery and equipment	(2,204,106)	(110,763)	-	(2,314,869)
Right-to-use leased building	(18,047)	(18,047)	-	(36,094)
Total accumulated depreciation/amortization	(9,871,077)	(980,122)	-	(10,851,199)
Total capital assets being depreciated/amortized, net	10,482,943	(45,921)	-	10,437,022
Communications Utility Fund capital assets, net	$ 10,482,943	$ (45,921)	$ -	$ 10,437,022

Note 6 – Capital assets (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
Business-type Activities - continued:				
Performing Arts Center				
Capital assets being amortized:				
Subscription assets	$ -	$ 56,326	$ -	$ 56,326
Less accumulated amortization	-	(28,163)	-	(28,163)
Total capital assets being amortized, net	-	28,163	-	28,163
Performing Arts Center capital assets, net	$ -	$ 28,163	$ -	$ 28,163

	Beginning Balances	Increases	Decreases	Ending Balances
Discretely presented component units:				
DACC				
Capital assets not being depreciated:				
Land	$ 5,841,701	$ 1,593,013	$ -	$ 7,434,714
Capital assets being depreciated:				
Furniture and equipment	8,927	-	-	8,927
Less accumulated depreciation	(3,273)	(1,785)	-	(5,058)
Total capital assets being depreciated, net	5,654	(1,785)	-	3,869
DACC capital assets, net	$ 5,847,355	$ 1,591,228	$ -	$ 7,438,583
CCCVB				
Capital assets being depreciated:				
Furniture and equipment	$ 14,900	$ -	$ -	$ 14,900
Less accumulated depreciation	(7,556)	(1,185)	-	(8,741)
Total capital assets being depreciated, net	7,344	(1,185)	-	6,159
CCCVB capital assets, net	$ 7,344	$ (1,185)	$ -	$ 6,159
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. During the fiscal year, the County repaid all of the outstanding bonds. As a result, the Series 2015 Bonds are no longer a liability of the County and have no outstanding principal at June 30, 2023.

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

General Obligation 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, 2023, is as follows:

General Obligation Refunding Bonds, Series 2016A	$	2,245,000
General Obligation Refunding Bonds, Series 2017		10,805,000
General Obligation Refunding Bonds, Series 2022		44,150,000
Bond issue premiums		1,867,662
Total outstanding general obligation bond debt	$	59,067,662

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

The annual principal and interest requirements for the County's outstanding general obligation debt as of June 30, 2023, are:

	Governmental Activities			
June 30,	Principal	Interest	Total	Rate
	General Obligation Refunding Bonds, Series 2016A			
2024	$ 2,245,000	$ 40,635	$ 2,285,635	1.81
	$ 2,245,000	$ 40,635	$ 2,285,635	
	General Obligation Refunding Bonds, Series 2017			
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
	$ 10,805,000	$ 1,383,500	$ 12,188,500	
	General Obligation Refunding Bonds, Series 2022			
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	3,835,000	1,071,892	4,906,892	2.55
2029-2033	20,375,000	3,852,032	24,227,032	2.55
2034-2037	17,825,000	1,147,502	18,972,502	2.55
	$ 44,150,000	$ 10,495,550	$ 54,645,550	

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.

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

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.

D. Summary of Revenue Bonds outstanding

A summary of revenue bond indebtedness as of June 30, 2023, is as follows:

Water and Sewerage Refunding Revenue Bonds, Series 2014	$ 3,300,000
Water and Sewerage Refunding Revenue Bonds, Series 2020	36,250,000
Bond issuance premiums	8,193,166
Total Outstanding Revenue Debt	$ 47,743,166

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 $52,207,331. Principal and interest paid for the current year and net income available for debt service were $6,246,911 and $13,047,382, respectively.

The annual principal and interest requirements for the County's outstanding revenue debt as of June 30, 2023, are:

June 30,	Principal	Interest	Total	Coupon Rate
Water and Sewerage Refunding Revenue Bonds, Series 2014				
2024	$ 285,000	$ 84,402	$ 369,402	2.53
2025	3,045,000	77,179	3,122,179	2.53
	$ 3,330,000	$ 161,581	$ 3,491,581	
Water and Sewerage Refunding Revenue Bonds, Series 2020				
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	2,685,000	1,282,750	3,967,750	5.00
2029-2033	12,160,000	4,260,000	16,420,000	5.00
2034-2035	10,810,000	558,000	11,368,000	5.00
	$ 36,250,000	$ 12,465,750	$ 48,715,750	

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

E. Lease purchase agreements

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 was 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. During the fiscal year, the County repaid the outstanding principal balance of this lease. As a result, the lease is no longer a liability of the County at June 30, 2023.

F. Right-to-use Leased Assets

Governmental activities
The County has entered into two building leases and two equipment leases with discount rates of 2.55% and annual payments ranging from $1,000 to $80,000 extending through 2028. The County recorded right-to-use leased assets of $1,031,238, 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, 2023, was $43,149.

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, 2023, was $30,079.

The annual principal and interest requirements for the County's outstanding right-to-use leased assets as of June 30, 2023, are:

Governmental Activities

June 30,	Principal	Interest	Total
2024	$ 86,498	$ 7,898	$ 94,396
2025	89,116	5,640	94,756
2026	90,200	3,333	93,533
2027	83,355	1,060	84,415
2028	6,060	72	6,132
	$ 355,229	$ 18,003	$ 373,232

Business-type Activities

June 30,	Principal	Interest	Total
2024	$ 18,690	$ 556	$ 19,246
2025	12,987	99	13,086
	$ 31,677	$ 655	$ 32,332

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

G. Subscription Assets

The County has entered into SBITAs for finance, reporting, and learning software for a period of 1 to 5 years with a discount rate of 3.641%. The SBITAs have been recorded at the present value of the future contract payments as of the date of their inception or, for SBITAs existing prior to the implementation year, at the remaining terms of the agreement, using the facts and circumstances available at July 1, 2022. For the year ended June 30, 2023, the County had no other payments, such as termination penalties, not previously included in the measurement of the subscription liability, no commitments under SBITAs before the commencement of the subscription term, or any losses associated with an impairment.

The annual requirements of principal and interest for the County's outstanding subscription assets as of June 30, 2023, are:

	Governmental Activities		
June 30,	Principal	Interest	Total
2024	$ 46,331	$ 443	$ 46,774
	$ 46,331	$ 443	$ 46,774

	Business-type Activities		
June 30,	Principal	Interest	Total
2024	$ 27,651	$ 3	$ 27,654
	$ 27,651	$ 3	$ 27,654

H. 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.

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

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)

I. Changes in long-term liabilities

The following is a summary of long-term debt transactions for the year ended June 30, 2023. 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, $148,518 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	$ 2,815,000	$ -	$ (2,815,000)	$ -	$ -
Series 2016A	4,425,000	-	(2,180,000)	2,245,000	2,245,000
Series 2017	13,195,000	-	(2,390,000)	10,805,000	2,505,000
Series 2022	44,990,000	-	(840,000)	44,150,000	510,000
Bond issuance premiums	2,315,846	-	(448,184)	1,867,662	-
Total bonds payable	67,740,846	-	(8,673,184)	59,067,662	5,260,000
Other liabilities:					
Net OPEB liability	6,075,293	124,965	-	6,200,258	-
Lease purchase agreements	328,671	-	(328,671)	-	-
Lease liabilities	741,989	30,150	(416,910)	355,229	86,498
Subscription liabilities	-	197,586	(151,255)	46,331	46,331
Compensated absences	8,908,227	5,011,222	(4,755,352)	9,164,097	4,582,049
Total other liabilities	16,054,180	5,363,923	(5,652,188)	15,765,915	4,714,878
Governmental activities long-term liabilities	$ 83,795,026	$ 5,363,923	$ (14,325,372)	$ 74,833,577	$ 9,974,878
Business-type activities:					
Revenue debt:					
Water and Sewerage Refunding Bonds:					
Series 2014	$ 3,610,000	$ -	$ (280,000)	$ 3,330,000	$ 285,000
Series 2020	40,125,000	-	(3,875,000)	36,250,000	4,070,000
Bond issuance premiums	8,895,437	-	(702,271)	8,193,166	-
Total revenue debt	52,630,437	-	(4,857,271)	47,773,166	4,355,000
Other liabilities:					
Net OPEB liability	1,063,189	25,071	-	1,088,260	-
Lease liabilities	49,346	-	(17,669)	31,677	18,690
Subscription liabilities	-	56,326	(28,675)	27,651	27,651
Compensated absences	1,576,050	986,739	(935,665)	1,627,124	813,562
Liability for landfill closure and postclosure care costs	8,335,482	-	(5,089,194)	3,246,288	135,262
Total other liabilities	11,024,067	1,068,136	(6,071,203)	6,021,000	995,165
Business-type activities long-term liabilities	$ 63,654,504	$ 1,068,136	$ (10,928,474)	$ 53,794,166	$ 5,350,165

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

J. 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 principal and interest requirements for the DACCs outstanding debt as of June 30, 2023, are:

	DACC		
	Taxable Revenue Bond, Series 2017		
June 30,	Principal	Interest	Total
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
	$ 3,152,000	$ 293,365	$ 3,445,365

	Taxable Revenue Bond, Series 2020		
June 30,	Principal	Interest	Total
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	959,000	114,056	1,073,056
2029-2031	5,139,000	157,863	5,296,863
	$ 9,746,000	$ 917,053	$ 10,663,053

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 was 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.

During the fiscal year, the CCCVB repaid all of the outstanding loans. As a result, the loans are no longer a liability of the CCCVB and have no outstanding principal as of June 30, 2023.

The following is a summary of long-term debt transactions for the discretely presented component units for the year ended June 30, 2023:

	Beginning Balances	Additions	Reductions	Ending Balances	Current Portion
DACC					
Taxable Revenue Bond, Series 2017	$ 3,718,000	$ -	$ (566,000)	$ 3,152,000	$ 586,000
Taxable Revenue Bond, Series 2020	10,613,000	-	(867,000)	9,746,000	885,000
DACC long-term liabilities	$ 14,331,000	$ -	$ (1,433,000)	$ 12,898,000	$ 1,471,000
Board of Health					
Compensated absences	$ 102,180	$ -	$ (5,080)	$ 97,100	$ 97,100
Net pension liability	717,038	1,403,308	-	2,120,346	-
Net OPEB liability	72,243	48,740	-	120,983	-
Board of Health long-term liabilities	$ 891,461	$ 1,452,048	$ (5,080)	$ 2,338,429	$ 97,100
CCCVB					
Loan payable	$ 151,091	$ -	$ (151,091)	$ -	$ -
CCCVB long-term liabilities	$ 151,091	$ -	$ (151,091)	$ -	$ -
GCHRL					
Compensated absences	$ 190,564	$ 126,661	$ (132,163)	$ 185,062	$ 92,531
GCHRL long-term liabilities	$ 190,564	$ 126,661	$ (132,163)	$ 185,062	$ 92,531

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	$ 82,624	$ -
Taxes receivable net of allowance, unavailable - Special Revenue Fund	45,702	-
Grant proceeds due, unavailable - Special Revenue Funds	277,249	-
Accounts receivable, unavailable - Special Revenue Fund	4,616	-
Taxes receivable net of allowance, unavailable - Debt Service Fund	12,909	-
Income received in advance of being earned - General Fund	-	71,217
Grant proceeds received in advance of being earned - Special Revenue Fund	-	23,895,473
Rental income received in advance of being earned - Special Revenue Fund	-	15,750
Rental income received in advance of being earned - Enterprise Fund	-	217,193
	$ 423,100	$ 24,199,633

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, 2023, the County has a remaining 19 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, 2023, are as follows:

Cell	Usage	Estimated Liability
Unlined cell	100%	$ 1,799,496
D Cell	100%	1,446,792
Total		$ 3,246,288

Note 10 – Fund balance classifications

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

	Nonmajor Governmental Funds
Special Programs, restricted:	
Building inspections	$ 939,503
Library	585,592
E911	1,862,229
Courts	1,519,624
Public safety	686,572
Tourism & events	1,674,198
Grants	535,417
Transportation/roads	7,865,803
Total restricted	$ 15,668,938
Special Programs, committed:	
Recreation	$ 200,304
Street lights districts	2,628,704
Public safety	93,393
Tourism & events	180,113
Total committed	$ 3,102,514

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, 2023, 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, 2023. During the past three years claims have not exceeded insurance coverage. The County believes that the insurance coverage is adequate.

Note 12 - Risk management (Continued)

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 $20,158.

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.

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 2023 and 2022 are as follows:

2023	General Fund	Employee Medical	Risk Management	Total
Unpaid claims, beginning	$ 604,143	$ 1,500,000	$ 398,242	$ 2,502,385
Incurred claims	1,423,313	10,410,800	1,582,422	13,416,535
Claims paid	(1,102,088)	(10,410,800)	(1,109,554)	(12,622,442)
Unpaid claims, ending	$ 925,368	$ 1,500,000	$ 871,110	$ 3,296,478
2022				
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

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 Board.

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%

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, 2023, 98.0% or 1,303 of the County's 1,329 employees were eligible to receive employer contributions into the plan. The payroll for eligible employees amounted to $76,211,826 for the year ended June 30, 2023. During the year ended June 30, 2023, the County contributed $5,447,929 to the defined contribution plan, or approximately 7% of the covered payroll. The defined contribution plan assets at June 30, 2023, are as follows (reported at fair value for financial reporting purposes):

Money Funds	$	15,882,997
Mutual Funds		65,598,055
Total assets	$	81,481,052

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 2023. Any employee participant who reaches age 50 before the end of the calendar year 2023 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

Note 13 - Pension plans (Continued)

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, 2023, 96.8% or 1,286 of the County's 1,329 employees were participants in the deferred compensation plan. The employees of the County contributed $5,447,929 to the deferred compensation plan during the year ended June 30, 2023. 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. 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

Discretely presented component units – Defined Benefit Plan – Columbia County Board of Health
All full-time employees of the CCBOH 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.

Note 13 - Pension plans (Continued)

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 CCBOH's total required contribution rate for the year ended June 30, 2023 was 31.01% of annual covered payroll for Old and New Plan members and 27.47% for GSEPS members. The CCBOH's contributions to ERS totaled $245,924 for the year ended June 30, 2023. 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, 2023, the CCBOH reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2021. An expected total pension liability as of June 30, 2022 was determined using standard roll-forward techniques. The CCBOH's proportion of the net pension liability was based on contributions to ERS during the fiscal year ended June 30, 2022. At June 30, 2022, the Employer's proportion was 0.031749%, which was an increase of 0.001092% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the CCBOH recognized a pension benefit of $272,316. At June 30, 2023, the CCBOH 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	$ 246,362	$ -
Differences between expected and actual experience	4,554	19,231
Changes of assumptions	376,912	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	37,740	-
Employer contributions subsequent to the measurement date	245,924	-
Total	$ 911,492	$ 19,231

CCBOH contributions subsequent to the measurement date of $245,924 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, 2024. 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:	
2024	$ 354,240
2025	96,489
2026	6,143
Thereafter	-
	$ 646,337

Note 13 - Pension plans (Continued)

Actuarial assumptions: The total pension liability as of June 30, 2022 was determined by an actuarial valuation as of June 30, 2021 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%

The actuarial assumptions used in the June 30, 2021 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%	0.20%
Domestic large equities	46.30%	9.40%
Domestic small equities	1.20%	13.40%
International developed market equities	12.30%	9.40%
International emerging market equities	5.20%	11.40%
Alternatives	5.00%	10.50%
Total	100.00%	

* Rates shown are net of inflation

Discount rate: The discount rate used to measure the total pension liability was 7.00%. 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.

Note 13 - Pension plans (Continued)

Sensitivity of the CCBOH's proportionate share of the net pension liability to changes in the discount rate: The following presents the CCBOH's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the CCBOH'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	$ 2,822,573	$ 2,120,346	$ 1,529,827

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, 2023.

Inactive employees or beneficiaries currently receiving benefit payments	64
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	1,159
	1,223

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 2023, the County contributed $10.9 million, or 80% of total premiums, and plan members contributed $2.8 million, or 20% 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, 2023, retiree claims paid were in excess of retiree contributions. Therefore, the County contributed $45,157 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.

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

Net OPEB Liability

The County's net OPEB liability was measured as of June 30, 2023, (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, 2022 (the "valuation date"). No significant changes in the plan or those covered by the plan occurred between the actuarial valuation and measurement dates.

Discount rate. The discount rate as of the actuarial valuation date was 3.54%. The discount rate used to roll forward the total OPEB liability as of the actuarial valuation date to the measurement date was 3.65%. These rates reflect the yield on Bond Buyer 20-Bond GO Index at June 30, 2022 and 2023, respectively.

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, 2023, 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-2021 scale, with separate rates for males and females, for the beginning of the fiscal year and RPH-2006 with MP-2022 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, no assets are accumulated in a GASB-compliant trust and the plan fiduciary net position as of June 30, 2023, was $0.

Changes in the Net OPEB Liability

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Beginning balances	$ 7,138,482	$ -	$ 7,138,482
Changes for the year:			
Service cost	633,937	-	633,937
Interest	253,214	-	253,214
Change of assumptions	(119,337)	-	(119,337)
Differences between expected and actual experience	(572,621)	-	(572,621)
Benefit payments	(45,157)	-	(45,157)
Net changes	150,036	-	150,036
Ending balances	$ 7,288,518	$ -	$ 7,288,518

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

Sensitivity of the net OPEB liability to changes in the discount rate. The following presents the net OPEB liability of the County using the discount rate of 3.65% 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 (2.65%) or 1-percentage-point higher (4.65%) than the current discount rate:

	1% Decrease (2.65%)	Current discount rate (3.65%)	1% Increase (4.65%)
Net OPEB liability	$ 7,963,427	$ 7,288,518	$ 6,678,323

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	$ 3,428,235	$ 7,288,518	$ 12,298,399

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

For the year ended June 30, 2023, the County recognized OPEB expense of $555,944. At June 30, 2023, 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	$ 731,742	$ (1,733,001)
Differences between expected and actual experience	-	(3,270,647)
Total	$ 731,742	$ (5,003,648)

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

Year ended June 30:	
2024	$ (286,051)
2025	(286,051)
2026	(286,051)
2027	(286,051)
2028	(286,051)
Thereafter	(2,841,651)
	$ (4,271,906)

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

Discretely presented component units – Columbia County Board of Health

The CCBOH 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 CCBOH 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, 2023, the CCBOH reported an asset of $164,547 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 CCBOH. At June 30, 2023, the CCBOH reported a liability of $120,983 for its proportionate share of the net OPEB liability.

Further details on the CCBOH'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, 2023. 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	$ 14,875,061	$ 2,677,746
County Facilities	9,399,211	3,213,191
Recreation Improvements	4,979,323	3,483,079
Road Improvement Construction	55,995,730	61,372,599
Public Safety	837,043	118,437
Total	$ 86,086,368	$ 70,865,052

Note 16 - Lodging tax

The 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 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, 2023, follows:

Lodging tax receipts	$ 2,123,211
Total revenues and other financing sources	$ 2,123,211
Paid to CCCVB	$ 849,867
Other	635,146
Total expenditures and other financing uses	$ 1,485,013

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, 2023, the County paid $160,088 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, 2023, the cumulative property tax not collected by the County due to incentive agreements was $892,652, and $1,081,427 was paid to the County through incentive agreements for the same period. Such agreements in affect for the County resulted in an estimated $311 million in new capital investment and more than 3,400 new jobs.

Note 20 – Subsequent Events

On February 21, 2023, the County created the Hospital Authority of Columbia County (HACC) in accordance with the Hospital Authorities Law to facilitate the financing of a hospital in the County. Subsequent to June 30, 2023, the HACC issued its Revenue Anticipation Certificates, Series 2023 A and Series 2023 B, in the approximate amounts of $279.205 million and $57.405 million, respectively. The Certificates are limited obligations of the HACC payable solely out of the Trust Estate established under the Trust Indenture. The Series B certificates are supported by an intergovernmental agreement between the CCHA and the County.

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

	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability							
Service cost	$ 633,937	$ 773,095	$ 761,693	$ 603,610	$ 580,780	$ 575,877	$ 760,922
Interest	253,214	171,412	173,420	237,994	246,886	241,510	186,474
Differences between expected and actual experience	(572,621)	(714,989)	(754,814)	(546,166)	(794,649)	(663,163)	-
Changes of assumptions	(119,337)	(992,718)	(152,257)	840,703	101,667	(356,120)	(577,842)
Benefit payments	(45,157)	(16,537)	6,602	(43,315)	9,096	(42,021)	13,351
Net change in Total OPEB Liability	150,036	(779,737)	34,644	1,092,826	143,780	(243,917)	382,905
Total OPEB Liability - beginning	7,138,482	7,918,219	7,883,575	6,790,749	6,646,969	6,890,886	6,507,981
Total OPEB Liability - ending	$ 7,288,518	$ 7,138,482	$ 7,918,219	$ 7,883,575	$ 6,790,749	$ 6,646,969	$ 6,890,886
Covered-employee payroll	$ 60,306,795	$ 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	12.09%	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 was 2.16%. The discount rate at the end of the fiscal year was 3.54%. In 2023, the discount rate as of the beginning of the fiscal year is 3.54%. The discount rate at the end of the fiscal year is 3.65%. These rates reflect the yield on Bond Buyer 20-Bond GO Index, at June 30, 2017, 2018, 2019, 2020, 2021, 2022 and 2023 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)

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Board's proportion of the net pension liability	0.031749%	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	$ 2,120,346	$ 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	$ 789,413	$ 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	268.60%	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	67.44%	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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	$ 245,924	$ 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	245,924	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	$ 835,978	$ 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	29.42%	23.35%	23.24%	23.31%	23.92%	24.24%	24.40%	24.24%	21.66%	18.15%

Columbia County, GA
Notes to Required Supplementary Information
Employees' Retirement System - Board of Health
June 30, 2023

Changes of Assumptions – On December 17, 2015, the Board adopted recommended changes to the economic and demographic assumptions utilized by the Employees' Retirement System ("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 two 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 ended 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.

On April 21, 2022, the Board adopted a new funding policy which, in part, provides that the Actuarial Accrued Liability and Normal Cost of the System will include a prefunded variable COLA for eligible retirees and beneficiaries of the System. Under the new policy, future COLAs are provided through a profit-sharing mechanism using the System's asset performance. After studying the parameters of this new policy, the assumption for future COLAs was set at 1.05%. Previously, no future COLAs were assumed. In addition, the funding policy set the assumed rate of return at 7.20% for the June 30, 2021 valuation and established a new Transitional Unfunded Actuarial Accrued Liability as of June 30, 2021 which will be amortized over a closed 20-year period.

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, 2023

	Final Budget	Actual Amount	Variance with Final Budget
REVENUES			
Taxes - property			
Property tax	$ 37,251,985	$ 36,872,910	$ (379,075)
Motor vehicle tax	279,795	338,406	58,611
Mobile home tax	55,422	61,120	5,698
Interest and penalties	100,000	283,282	183,282
Motor vehicle penalties and commissions	250,000	453,412	203,412
Timber tax	16,267	6,470	(9,797)
Motor vehicle ad valorem tax	10,107,548	11,435,089	1,327,541
Real estate transfer tax	300,000	338,100	38,100
Recording intangibles	850,000	757,535	(92,465)
Cablevision	1,700,000	1,496,382	(203,618)
Other	10,000	13,990	3,990
	50,921,017	52,056,696	1,135,679
Taxes - sales			
Sales tax	25,200,000	29,755,131	4,555,131
Taxes - other			
Occupation tax	1,000,000	1,217,442	217,442
Excise tax on energy	100,000	123,025	23,025
Alcohol tax	1,600,000	1,918,278	318,278
Interest and penalties	5,000	7,262	2,262
	2,705,000	3,266,007	561,007
Licenses and permits			
Alcohol licenses	450,000	482,995	32,995
	450,000	482,995	32,995
Charges for services			
Commissions	2,000,000	3,092,246	1,092,246
Courts	1,250,000	1,263,554	13,554
Parks and recreation	936,000	1,087,756	151,756
Development	214,000	151,115	(62,885)
Other	250,000	299,041	49,041
	4,650,000	5,893,712	1,243,712
Intergovernmental			
General administration	2,013,615	2,043,003	29,388
Courts	100,000	148,087	48,087
Emergency services	37,216	33,495	(3,721)
Roads and Bridges	200,000	267,559	67,559
Environmental Services	100,000	121,820	21,820
Public transit	249,656	302,272	52,616
	2,700,487	2,916,236	215,749

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, 2023

	Final Budget	Actual Amount	Variance with Final Budget
REVENUES (Continued)			
Fines and forfeitures			
Courts	1,433,000	1,483,640	50,640
Public safety	100,000	108,943	8,943
Other	15,500	27,358	11,858
	1,548,500	1,619,941	71,441
Investment income (loss)			
Interest/Change in market value	300,000	352,811	52,811
Other			
Rental	846,396	935,855	89,459
Other	22,741,000	485,428	(22,255,572)
	23,587,396	1,421,283	(22,166,113)
Total revenues	112,062,400	97,764,812	(14,297,588)
EXPENDITURES			
General government			
Board of Commissioners			
Personal service	348,574	368,362	(19,788)
Operating	4,658,308	4,463,844	194,464
	5,006,882	4,832,206	174,676
Finance			
Personal service	1,000,209	918,241	81,968
Operating	249,947	316,739	(66,792)
	1,250,156	1,234,980	15,176
Human Resources			
Personal service	567,359	557,324	10,035
Operating	370,994	298,305	72,689
	938,353	855,629	82,724
Procurement			
Personal service	580,390	575,098	5,292
Operating	79,684	72,354	7,330
Capital Improvements	30,150	30,150	-
	690,224	677,602	12,622
Information Technology			
Personal service	2,492,472	2,240,914	251,558
Operating	2,695,463	2,619,795	75,668
Capital improvements	563,039	144,367	418,672
	5,750,974	5,005,076	745,898

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, 2023

	Final Budget	Actual Amount	Variance with Final Budget
EXPENDITURES (Continued)			
General government (Continued)			
County Manager			
Personal service	996,760	1,003,013	(6,253)
Operating	268,343	195,500	72,843
	1,265,103	1,198,513	66,590
Tax Commissioner			
Personal service	2,231,668	2,209,472	22,196
Operating	406,407	367,760	38,647
Capital improvements	10,000	-	10,000
	2,648,075	2,577,232	70,843
Tax Assessor			
Personal service	2,072,649	1,994,386	78,263
Operating	309,643	335,231	(25,588)
Capital improvements	105,500	-	105,500
	2,487,792	2,329,617	158,175
Board of Elections			
Personal service	485,301	499,120	(13,819)
Operating	528,754	514,932	13,822
	1,014,055	1,014,052	3
Total general government	21,051,614	19,724,907	1,326,707
Judicial system			
Clerk of Superior Court			
Personal service	1,780,488	1,660,342	120,146
Operating	516,770	383,182	133,588
	2,297,258	2,043,524	253,734
Superior Court			
Personal service	852,231	852,164	67
Operating	222,182	212,316	9,866
Capital improvements	3,800	-	3,800
	1,078,213	1,064,480	13,733
Probate Court			
Personal service	834,179	815,248	18,931
Operating	206,151	163,933	42,218
	1,040,330	979,181	61,149
Juvenile Court			
Personal service	907,203	905,142	2,061
Operating	336,817	324,734	12,083
	1,244,020	1,229,876	14,144

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, 2023

	Final Budget	Actual Amount	Variance with Final Budget
EXPENDITURES (Continued)			
Judicial system (Continued)			
Magistrate Court			
Personal service	1,055,420	1,056,684	(1,264)
Operating	132,197	130,928	1,269
	1,187,617	1,187,612	5
District Attorney			
Personal service	644,596	600,172	44,424
Operating	199,633	97,252	102,381
Capital improvements	21,600	-	21,600
	865,829	697,424	168,405
Public Defender			
Operating	651,964	539,591	112,373
Total judicial system	8,365,231	7,741,688	623,543
Public safety			
Sheriff			
Personal service	16,923,145	15,374,414	1,548,731
Operating	2,630,976	3,039,263	(408,287)
Capital improvements	394,084	102,746	291,338
	19,948,205	18,516,423	1,431,782
Emergency Services			
Personal service	285,284	286,336	(1,052)
Operating	178,008	152,120	25,888
Capital improvements	28,000	16,796	11,204
	491,292	455,252	36,040
Detention Center			
Personal service	9,773,802	9,541,573	232,229
Operating	3,399,209	3,641,979	(242,770)
Capital improvements	30,150	19,608	10,542
	13,203,161	13,203,160	1
Emergency Medical Service			
Operating	850,000	782,500	67,500
Animal Services			
Personal service	863,365	861,669	1,696
Operating	158,094	143,402	14,692
Capital improvements	23,492	-	23,492
	1,044,951	1,005,071	39,880
Coroner			
Personal service	248,699	247,139	1,560
Operating	40,497	42,056	(1,559)
	289,196	289,195	1
Total public safety	35,826,805	34,251,601	1,575,204

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, 2023

	Final Budget	Actual Amount	Variance with Final Budget
EXPENDITURES (Continued)			
Public works			
Roads and Bridges			
Personal service	2,137,535	1,922,909	214,626
Operating	604,001	696,595	(92,594)
	2,741,536	2,619,504	122,032
Fleet Services			
Personal service	1,516,275	1,531,289	(15,014)
Operating	324,870	316,117	8,753
Capital improvements	52,000	45,738	6,262
	1,893,145	1,893,144	1
Facility Maintenance			
Personal service	1,672,729	1,590,328	82,401
Operating	344,811	351,895	(7,084)
	2,017,540	1,942,223	75,317
Special Projects			
Personal service	124,968	122,910	2,058
Operating	40,533	57,588	(17,055)
Capital improvements	15,000	-	15,000
	180,501	180,498	3
Total public works	6,832,722	6,635,369	197,353
Health and welfare			
Public Health			
Operating	434,614	434,614	-
Family and Children Services			
Operating	72,884	54,663	18,221
Public Transit			
Personal service	661,483	665,019	(3,536)
Operating	143,006	127,518	15,488
Capital improvements	6,459	6,458	1
	810,948	798,995	11,953
Total health and welfare	1,318,446	1,288,272	30,174
Culture and recreation			
Parks & Recreation			
Personal service	2,421,772	2,424,509	(2,737)
Operating	1,685,731	1,713,717	(27,986)
Capital improvements	74,000	43,230	30,770
	4,181,503	4,181,456	47

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, 2023

	Final Budget	Actual Amount	Variance with Final Budget
EXPENDITURES (Continued)			
Culture and recreation (Continued)			
Libraries			
Operating	2,500,450	2,500,449	1
Community Services			
Personal service	718,853	700,263	18,590
Operating	172,630	191,606	(18,976)
Capital improvements	60,000	59,590	410
	951,483	951,459	24
Total culture and recreation	7,633,436	7,633,364	72
Housing and development			
Extension Service			
Personal service	-	23,701	(23,701)
Operating	289,627	181,255	108,372
	289,627	204,956	84,671
Forestry			
Operating	22,100	12,808	9,292
Environmental Services			
Personal service	287,066	276,407	10,659
Operating	51,334	25,402	25,932
	338,400	301,809	36,591
Planning			
Personal service	719,461	691,437	28,024
Operating	217,682	134,080	83,602
	937,143	825,517	111,626
Inspections			
Personal service	232,860	236,151	(3,291)
Operating	62,087	33,211	28,876
	294,947	269,362	25,585

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, 2023

	Final Budget	Actual Amount	Variance with Final Budget
EXPENDITURES (Continued)			
Housing and development (Continued)			
Plan Review			
Personal service	298,798	301,973	(3,175)
Operating	29,372	21,106	8,266
Capital improvements	2,000		2,000
	330,170	323,079	7,091
Code Compliance			
Personal service	619,851	605,120	14,731
Operating	121,680	92,776	28,904
	741,531	697,896	43,635
Economic Development			
Personal service	334,722	402,503	(67,781)
Operating	1,028,603	960,822	67,781
	1,363,325	1,363,325	-
Total housing and development	4,317,243	3,998,752	318,491
Debt service			
Principal	-	81,270	(81,270)
Interest	-	9,290	(9,290)
Total debt service	-	90,560	(90,560)
Total expenditures	85,345,497	81,364,513	3,980,984
Excess (deficiency) of revenues over (under) expenditures	26,716,903	16,400,299	(10,316,604)
OTHER FINANCING SOURCES (USES)			
Sale of property	-	1,232	1,232
Leases issued	30,150	30,150	-
Transfers in	200,000	1,894,210	1,694,210
Transfers out	(26,947,053)	(27,039,714)	(92,661)
Total other financing sources (uses)	(26,716,903)	(25,114,122)	1,602,781
Net change in fund balance	$ -	(8,713,823)	$ (8,713,823)
Fund balance - beginning		60,574,477	
Fund balance - ending		$ 51,860,654	

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, 2023

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	$ 7,100,183	$ 15,778,609	$ 49,710	$ 22,928,502
Investments	420,451	-	-	420,451
Taxes receivable	-	-	22,162	22,162
Accounts receivable	139,709	-	-	139,709
Intergovernmental receivable	1,006,069	2,930,737	-	3,936,806
Due from other funds	10,755,802	-	-	10,755,802
Prepaid items	15,108	976	-	16,084
Total assets	$ 19,437,322	$ 18,710,322	$ 71,872	$ 38,219,516
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 417,330	$ 564,714	$ -	$ 982,044
Accrued payroll	318,250	17,203	-	335,453
Unearned revenue	15,750	-	-	15,750
Due to other funds	323,241	9,421	550	333,212
Due to other governments	-	331,405	-	331,405
Total liabilities	1,074,571	922,743	550	1,997,864
Deferred inflows of resources:				
Unavailable revenue	172,904	-	12,909	185,813
Total deferred inflows of resources	172,904	-	12,909	185,813
Total liabilities and deferred inflows of resources	1,247,475	922,743	13,459	2,183,677
Fund balances (deficits):				
Nonspendable for prepaid items	15,108	976	-	16,084
Restricted for:				
Special programs	15,240,022	-	-	15,240,022
Capital projects	-	17,786,603	-	17,786,603
Debt service	-	-	58,413	58,413
Committed to special programs	3,102,514	-	-	3,102,514
Unassigned	(167,797)	-	-	(167,797)
Total fund balances (deficits)	18,189,847	17,787,579	58,413	36,035,839
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 19,437,322	$ 18,710,322	$ 71,872	$ 38,219,516

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, 2023

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes - property	$ -	$ -	$ 5,140,622	$ 5,140,622
Taxes - sales	3,655,412	16,798,142	-	20,453,554
Taxes - other	12,653,643	-	-	12,653,643
Licenses and permits	1,846,696	-	-	1,846,696
Charges for services	6,010,682	-	-	6,010,682
Intergovernmental revenue	685,191	-	-	685,191
Fines and forfeitures	891,193	-	-	891,193
Investment income	325,593	93,367	154,171	573,131
Contributions and donations	170,199	80,000	-	250,199
Other income	138,739	-	-	138,739
Total revenues	26,377,348	16,971,509	5,294,793	48,643,650
EXPENDITURES				
Current:				
General government	108,031	-	-	108,031
Judicial	555,388	-	-	555,388
Public safety	3,953,771	-	-	3,953,771
Public works	11,295,782	-	-	11,295,782
Culture and recreation	2,544,415	-	-	2,544,415
Housing and development	2,702,935	-	-	2,702,935
Intergovernmental	-	1,899,518	-	1,899,518
Capital outlay	-	7,362,415	-	7,362,415
Debt service:				
Principal	14,581	-	8,225,000	8,239,581
Interest	592	-	2,228,091	2,228,683
Other	-	-	2,700	2,700
Total expenditures	21,175,495	9,261,933	10,455,791	40,893,219
Excess (deficiency) of revenues over (under) expenditures	5,201,853	7,709,576	(5,160,998)	7,750,431
OTHER FINANCING SOURCES (USES)				
Leases and SBITAs issued	18,271	-	-	18,271
Transfers in	15,581	-	4,492,752	4,508,333
Transfers out	(416,265)	-	(4,173,744)	(4,590,009)
Total other financing source (uses)	(382,413)	-	319,008	(63,405)
Net change in fund balances	4,819,440	7,709,576	(4,841,990)	7,687,026
Fund balances - beginning	13,370,407	10,078,003	4,900,403	28,348,813
Fund balances - ending	$ 18,189,847	$ 17,787,579	$ 58,413	$ 36,035,839

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2023

	BUILDING STANDARDS FUND	LIBRARY BOARD	RECREATION ADVISORY BOARD	STREET LIGHTS FUND	911 FUND
ASSETS					
Cash and cash equivalents	$ 2,050	$ 295,545	$ 207,224	$ 360	$ 1,793,235
Investments	-	292,363	-	-	-
Accounts receivable	-	-	123	6,305	50
Intergovernmental receivable	-	-	-	-	288,934
Due from other funds	999,048	7,879	-	2,626,889	-
Prepaid items	2,151	-	-	-	2,409
Total assets	$ 1,003,249	$ 595,787	$ 207,347	$ 2,633,554	$ 2,084,628
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 2,188	$ 10,195	$ 5,370	$ 234	$ 134,040
Accrued payroll	59,407	-	-	-	63,932
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	1,673	-	22,018
Total liabilities	61,595	10,195	7,043	234	219,990
Deferred inflows of resources:					
Unavailable revenue	-	-	-	4,616	-
Total deferred inflow of resources	-	-	-	4,616	-
Total liabilities and deferred inflows of resources	61,595	10,195	7,043	4,850	219,990
Fund balances (deficits):					
Nonspendable for prepaid items	2,151	-	-	-	2,409
Restricted for special programs	939,503	585,592	-	-	1,862,229
Committed to special programs	-	-	200,304	2,628,704	-
Unassigned	-	-	-	-	-
Total fund balances (deficits)	941,654	585,592	200,304	2,628,704	1,864,638
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 1,003,249	$ 595,787	$ 207,347	$ 2,633,554	$ 2,084,628

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2023
(continued)

	OPIOID SETTLEMENT FUND	DRUG ABUSE TREATMENT	SUPPLEMENTAL JUVENILE SERV	JAIL FUND	ACCOUNTABILITY COURT
ASSETS					
Cash and cash equivalents	$ -	$ 467,378	$ 240,899	$ 525,748	$ 155
Investments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Intergovernmental receivable	-	1,639	-	-	53,814
Due from other funds	372,236	-	-	-	-
Prepaid items	-	-	-	-	34
Total assets	$ 372,236	$ 469,017	$ 240,899	$ 525,748	$ 54,003
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	$ -	$ -	$ 765	$ -	$ 18,188
Accrued payroll	-	-	-	-	5,128
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	45,884
Total liabilities	-	-	765	-	69,200
Deferred inflows of resources:					
Unavailable revenue	-	-	-	-	-
Total deferred inflow of resources	-	-	-	-	-
Total liabilities and deferred inflows of resources	-	-	765	-	69,200
Fund balances (deficits):					
Nonspendable for prepaid items	-	-	-	-	34
Restricted for special programs	372,236	469,017	240,134	525,748	-
Committed to special programs	-	-	-	-	-
Unassigned	-	-	-	-	(15,231)
Total fund balances (deficits)	372,236	469,017	240,134	525,748	(15,197)
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 372,236	$ 469,017	$ 240,899	$ 525,748	$ 54,003

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2023
(continued)

	DA ASSET FORFEITURES	DA VICTIMS ASSISTANCE	DA WELFARE FRAUD	FEDERAL ASSET SHARING FUND	STATE CONDEMNATION FUND
ASSETS					
Cash and cash equivalents	$ 11,276	$ 166,192	$ 1,486	$ 69,102	$ 91,722
Investments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Intergovernmental receivable	-	14,592	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total assets	$ 11,276	$ 180,784	$ 1,486	$ 69,102	$ 91,722
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Accrued payroll	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	3,645	-	-	-
Total liabilities	-	3,645	-	-	-
Deferred inflows of resources:					
Unavailable revenue	-	-	-	-	-
Total deferred inflow of resources	-	-	-	-	-
Total liabilities and deferred inflows of resources	-	3,645	-	-	-
Fund balances (deficits):					
Nonspendable for prepaid items	-	-	-	-	-
Restricted for special programs	11,276	177,139	1,486	69,102	91,722
Committed to special programs	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances (deficits)	11,276	177,139	1,486	69,102	91,722
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 11,276	$ 180,784	$ 1,486	$ 69,102	$ 91,722

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2023
(continued)

	LODGING TAX FUND	MULTIPLE GRANT FUND	2020 GENERATOR GRANT FUND	SHERIFF'S GIFTS/DONATIONS	INSURANCE PREMIUM TAX
ASSETS					
Cash and cash equivalents	$ -	$ -	$ -	$ 93,393	$ -
Investments	-	-	-	-	-
Accounts receivable	126,681	-	-	-	-
Intergovernmental receivable	-	89,983	250,021	-	-
Due from other funds	1,642,822	69,663	-	-	2,948,983
Prepaid items	183	-	-	-	6,979
Total assets	$ 1,769,686	$ 159,646	$ 250,021	$ 93,393	$ 2,955,962
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 77,467	$ 35,286	$ -	$ -	$ 127,768
Accrued payroll	17,838	2,137	-	-	113,692
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	250,021	-	-
Total liabilities	95,305	37,423	250,021	-	241,460
Deferred inflows of resources:					
Unavailable revenue	-	15,722	152,566	-	-
Total deferred inflow of resources	-	15,722	152,566	-	-
Total liabilities and deferred inflows of resources	95,305	53,145	402,587	-	241,460
Fund balances (deficits):					
Nonspendable for prepaid items	183	-	-	-	6,979
Restricted for special programs	1,674,198	106,501	-	-	2,707,523
Committed to special programs	-	-	-	93,393	-
Unassigned	-	-	(152,566)	-	-
Total fund balances (deficits)	1,674,381	106,501	(152,566)	93,393	2,714,502
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 1,769,686	$ 159,646	$ 250,021	$ 93,393	$ 2,955,962

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2023
(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	$ 95,965	$ -	$ 32,284	$ 87,964	$ 2,918,205	$ 7,100,183
Investments	-	-	-	128,088	-	420,451
Accounts receivable	6,550	-	-	-	-	139,709
Intergovernmental receivable	-	-	-	-	307,086	1,006,069
Due from other funds	89,150	7,730	-	-	1,991,402	10,755,802
Prepaid items	-	-	-	-	3,352	15,108
Total assets	$ 191,665	$ 7,730	$ 32,284	$ 216,052	$ 5,220,045	$ 19,437,322
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities:						
Accounts payable	$ 3,532	$ -	$ -	$ -	$ 2,297	$ 417,330
Accrued payroll	-	-	-	-	56,116	318,250
Unearned revenue	15,750	-	-	-	-	15,750
Due to other funds	-	-	-	-	-	323,241
Total liabilities	19,282	-	-	-	58,413	1,074,571
Deferred inflows of resources:						
Unavailable revenue	-	-	-	-	-	172,904
Total deferred inflow of resources	-	-	-	-	-	172,904
Total liabilities and deferred inflows of resources	19,282	-	-	-	58,413	1,247,475
Fund balances (deficits):						
Nonspendable for prepaid items	-	-	-	-	3,352	15,108
Restricted for special programs	-	-	32,284	216,052	5,158,280	15,240,022
Committed to special programs	172,383	7,730	-	-	-	3,102,514
Unassigned	-	-	-	-	-	(167,797)
Total fund balances (deficits)	172,383	7,730	32,284	216,052	5,161,632	18,189,847
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 191,665	$ 7,730	$ 32,284	$ 216,052	$ 5,220,045	$ 19,437,322

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2023

	BUILDING STANDARDS FUND	LIBRARY BOARD	RECREATION ADVISORY BOARD	STREET LIGHTS FUND	911 FUND
REVENUES					
Taxes - sales	$ -	$ -	$ -	$ -	$ -
Taxes - other	-	-	-	-	2,015
Licenses and permits	1,846,696	-	-	-	-
Charges for services	85,141	-	144,914	2,188,840	3,376,992
Intergovernmental revenue	-	-	-	-	-
Fines and forfeitures	-	72,266	-	-	-
Investment income	-	27,356	2,889	-	25,231
Contributions and donations	-	-	-	29,940	-
Other income	200	7,156	40,189	1,428	-
Total revenues	1,932,037	106,778	187,992	2,220,208	3,404,238
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	3,785,777
Public works	-	-	-	2,080,564	
Culture and recreation	-	41,834	167,733	-	-
Housing and development	2,702,935	-	-	-	-
Debt service:	-	-	-	-	-
Principal	9,005	-	-	-	
Interest	168	-	-	-	
Total expenditures	2,712,108	41,834	167,733	2,080,564	3,785,777
Excess (deficiency) of revenues over (under) expenditures	(780,071)	64,944	20,259	139,644	(381,539)
OTHER FINANCING SOURCES (USES)					
Leases and SBITAs issued	18,271	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing source (uses)	18,271	-	-	-	-
Net change in fund balances	(761,800)	64,944	20,259	139,644	(381,539)
Fund balances - beginning	1,703,454	520,648	180,045	2,489,060	2,246,177
Fund balances - ending	$ 941,654	$ 585,592	$ 200,304	$ 2,628,704	$ 1,864,638

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2023
(continued)

	OPIOID SETTLEMENT FUND	DRUG ABUSE TREATMENT	SUPPLEMENTAL JUVENILE SERV	JAIL FUND	ACCOUNTABILITY COURT
REVENUES					
Taxes - sales	$ -	$ -	$ -	$ -	$ -
Taxes - other	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	30,020	-	35,663
Intergovernmental revenue	-	-	-	-	266,114
Fines and forfeitures	372,236	84,793	-	146,363	-
Investment income	-	6,506	3,243	6,435	-
Contributions and donations	-	-	-	-	-
Other income	-	-	-	-	-
Total revenues	372,236	91,299	33,263	152,798	301,777
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Judicial	-	-	12,694	-	301,084
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Housing and development	-	-	-	-	-
Debt service:	-	-	-	-	-
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	-	-	12,694	-	301,084
Excess (deficiency) of revenues over (under) expenditures	372,236	91,299	20,569	152,798	693
OTHER FINANCING SOURCES (USES)					
Leases and SBITAs issued	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	(50,000)	-	(150,000)	-
Total other financing source (uses)	-	(50,000)	-	(150,000)	-
Net change in fund balances	372,236	41,299	20,569	2,798	693
Fund balances - beginning	-	427,718	219,565	522,950	(15,890)
Fund balances - ending	$ 372,236	$ 469,017	$ 240,134	$ 525,748	$ (15,197)

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2023
(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	4,296	98,744	10	48,491	34,425
Investment income	137	1,793	19	972	2,013
Contributions and donations					
Other income	-	-	-	-	-
Total revenues	4,433	100,537	29	49,463	36,438
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Judicial	-	4,974	-	-	-
Public safety	-	-	-	-	96,361
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Housing and development	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	-	4,974	-	-	96,361
Excess (deficiency) of revenues over (under) expenditures	4,433	95,563	29	49,463	(59,923)
OTHER FINANCING SOURCES (USES)					
Leases and SBITAs issued	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing source (uses)	-	-	-	-	-
Net change in fund balances	4,433	95,563	29	49,463	(59,923)
Fund balances - beginning	6,843	81,576	1,457	19,639	151,645
Fund balances - ending	$ 11,276	$ 177,139	$ 1,486	$ 69,102	$ 91,722

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2023
(continued)

	LODGING TAX FUND	MULTIPLE GRANT FUND	2020 GENERATOR GRANT FUND	SHERIFF'S GIFTS/DONATIONS	INSURANCE PREMIUM TAX
REVENUES					
Taxes - sales	$ -	$ -	$ -	$ -	$ -
Taxes - other	2,123,211	-	-	-	10,528,417
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Intergovernmental revenue	-	321,622	97,455	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	1,316	-
Contributions and donations	-	-	-	31,042	-
Other income	-	-	-	-	-
Total revenues	2,123,211	321,622	97,455	32,358	10,528,417
EXPENDITURES					
Current:					
General government	-	4,471	103,560	-	-
Judicial	-	189,241	-	-	-
Public safety	-	45,917	-	25,716	-
Public works	-	-	-	-	7,156,504
Culture and recreation	1,479,013	4,545	-	-	557,324
Housing and development	-	-	-	-	-
Debt service:					
Principal	5,576	-	-	-	-
Interest	424	-	-	-	-
Total expenditures	1,485,013	244,174	103,560	25,716	7,713,828
Excess (deficiency) of revenues over (under) expenditures	638,198	77,448	(6,105)	6,642	2,814,589
OTHER FINANCING SOURCES (USES)					
Leases and SBITAs issued	-	-	-	-	-
Transfers in	-	47	15,534	-	-
Transfers out	-	-	-	-	-
Total other financing source (uses)	-	47	15,534	-	-
Net change in fund balances	638,198	77,495	9,429	6,642	2,814,589
Fund balances - beginning	1,036,183	29,006	(161,995)	86,751	(100,087)
Fund balances - ending	$ 1,674,381	$ 106,501	$ (152,566)	$ 93,393	$ 2,714,502

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2023
(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	$ -	$ -	$ -	$ -	$ 3,655,412	$ 3,655,412
Taxes - other	-	-	-	-	-	12,653,643
Licenses and permits	-	-	-	-	-	1,846,696
Charges for services	149,112	-	-	-	-	6,010,682
Intergovernmental revenue	-	-	-	-	-	685,191
Fines and forfeitures	-	-	-	29,569	-	891,193
Investment income	1,402	-	16	175	246,090	325,593
Contributions and donations	109,217	-	-	-	-	170,199
Other income	89,766	-	-	-	-	138,739
Total revenues	349,497	-	16	29,744	3,901,502	26,377,348
EXPENDITURES						
Current:						
General government	-	-	-	-	-	108,031
Judicial	-	-	-	47,395	-	555,388
Public safety	-	-	-	-	-	3,953,771
Public works	-	-	-	-	2,058,714	11,295,782
Culture and recreation	293,966	-	-	-	-	2,544,415
Housing and development	-	-	-	-	-	2,702,935
Debt service:						
Principal	-	-	-	-	-	14,581
Interest	-	-	-	-	-	592
Total expenditures	293,966	-	-	47,395	2,058,714	21,175,495
Excess (deficiency) of revenues over (under) expenditures	55,531	-	16	(17,651)	1,842,788	5,201,853
OTHER FINANCING SOURCES (USES)						
Leases and SBITAs issued	-	-	-	-	-	18,271
Transfers in	-	-	-	-	-	15,581
Transfers out	-	-	-	-	(216,265)	(416,265)
Total other financing source (uses)	-	-	-	-	(216,265)	(382,413)
Net change in fund balances	55,531	-	16	(17,651)	1,626,523	4,819,440
Fund balances - beginning	116,852	7,730	32,268	233,703	3,535,109	13,370,407
Fund balances - ending	$ 172,383	$ 7,730	$ 32,284	$ 216,052	$ 5,161,632	$ 18,189,847

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2023

	2009 CAPITAL IMPROVEMENTS PLAN FUND	2017 GENERAL OBLIGATION BOND	2023-2028 SPLOST	Total Nonmajor Capital Projects Funds
ASSETS				
Cash and cash equivalents	$ 1,723,945	$ 1,691,374	$ 12,363,290	$ 15,778,609
Intergovernmental receivable	-	-	2,930,737	2,930,737
Prepaid items	-	976	-	976
Total assets	$ 1,723,945	$ 1,692,350	$ 15,294,027	$ 18,710,322
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 171,931	$ 392,783	$ -	$ 564,714
Accrued payroll	-	17,203	-	17,203
Due to other funds	-	9,421	-	9,421
Due to other governments	-	-	331,405	331,405
Total liabilities	171,931	419,407	331,405	922,743
Fund balances (deficits):				
Nonspendable for prepaid items	-	976	-	976
Restricted for capital projects	1,552,014	1,271,967	14,962,622	17,786,603
Total fund balances (deficits)	1,552,014	1,272,943	14,962,622	17,787,579
Total liabilities and fund balances (deficits)	$ 1,723,945	$ 1,692,350	$ 15,294,027	$ 18,710,322

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Fiscal Year Ended June 30, 2023

	2009 CAPITAL IMPROVEMENTS PLAN FUND	2017 GENERAL OBLIGATION BOND	2023-2028 SPLOST	Total Nonmajor Capital Projects Funds
REVENUES				
Taxes - sales	$ -	$ -	$ 16,798,142	$ 16,798,142
Investment income	20,444	1,653	71,270	93,367
Contributions and donations	-	80,000	-	80,000
Total revenues	20,444	81,653	16,869,412	16,971,509
EXPENDITURES				
Current:				
Intergovernmental	-	-	1,899,518	1,899,518
Capital outlay	4,354,338	3,000,805	7,272	7,362,415
Total expenditures	4,354,338	3,000,805	1,906,790	9,261,933
Excess (deficiency) of revenues over (under) expenditures	(4,333,894)	(2,919,152)	14,962,622	7,709,576
Net change in fund balances	(4,333,894)	(2,919,152)	14,962,622	7,709,576
Fund balances - beginning	5,885,908	4,192,095	-	10,078,003
Fund balances - ending	$ 1,552,014	$ 1,272,943	$ 14,962,622	$ 17,787,579

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Debt Service Funds
June 30, 2023

	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	$ -	$ -	$ 49,710	$ -	$ 49,710
Taxes receivable	-	-	22,162	-	22,162
Total assets	$ -	$ -	$ 71,872	$ -	$ 71,872
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Due to other funds	$ -	$ -	$ 550	$ -	$ 550
Total liabilities	-	-	550	-	550
Deferred inflows of resources:					
Unavailable revenue	-	-	12,909	-	12,909
Total deferred inflow of resources	-	-	12,909	-	12,909
Total liabilities and deferred inflows of resources	-	-	13,459	-	13,459
Fund balances (deficits):					
Restricted for debt service	-	-	58,413	-	58,413
Total fund balances (deficits)	-	-	58,413	-	58,413
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ -	$ -	$ 71,872	$ -	$ 71,872

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Fiscal Year Ended June 30, 2023

	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	$ -	$ -	$ 5,140,622	$ -	$ 5,140,622
Investment income	81,857	367	71,947	-	154,171
Total revenues	81,857	367	5,212,569	-	5,294,793
EXPENDITURES					
Debt service:					
Principal	2,815,000	2,180,000	2,390,000	840,000	8,225,000
Interest	140,750	60,808	600,000	1,426,533	2,228,091
Other	550	-	1,600	550	2,700
Total expenditures	2,956,300	2,240,808	2,991,600	2,267,083	10,455,791
Excess (deficiency) of revenues over (under) expenditures	(2,874,443)	(2,240,441)	2,220,969	(2,267,083)	(5,160,998)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	2,240,435	-	2,252,317	4,492,752
Transfers out	(227,217)	-	(3,946,527)	-	(4,173,744)
Total other financing source (uses)	(227,217)	2,240,435	(3,946,527)	2,252,317	319,008
Net change in fund balances	(3,101,660)	(6)	(1,725,558)	(14,766)	(4,841,990)
Fund balances - beginning	3,101,660	6	1,783,971	14,766	4,900,403
Fund balances - ending	$ -	$ -	$ 58,413	$ -	$ 58,413

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Licenses and permits	$ 2,056,749	$ 2,056,749	$ 1,846,696	$ (210,053)
Charges for services	98,959	98,959	85,141	(13,818)
Other income	656,065	656,065	200	(655,865)
Total revenues	2,811,773	2,811,773	1,932,037	(879,736)
EXPENDITURES				
Current:				
Housing and development	2,811,773	2,811,773	2,702,935	108,838
Debt service:				
Principal	-	-	9,005	(9,005)
Interest	-	-	168	(168)
Total expenditures	2,811,773	2,811,773	2,712,108	99,665
Excess (deficiency) of revenues over (under) expenditures	-	-	(780,071)	(780,071)
OTHER FINANCING SOURCES (USES)				
Leases and SBITAs issued	-	-	18,271	18,271
Total other financing source (uses)	-	-	18,271	18,271
Net change in fund balances	$ -	$ -	(761,800)	$ (761,800)
Fund balances - beginning			1,703,454	
Fund balances - ending			$ 941,654	

Columbia County, Georgia
LIBRARY BOARD
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 70,000	$ 70,000	$ 72,266	$ 2,266
Investment income	-	-	27,356	27,356
Other income	5,000	5,000	7,156	2,156
Total revenues	75,000	75,000	106,778	31,778
EXPENDITURES				
Current:				
Culture and recreation	75,000	75,000	41,834	33,166
Total expenditures	75,000	75,000	41,834	33,166
Excess (deficiency) of revenues over (under) expenditures	-	-	64,944	64,944
Net change in fund balances	$ -	$ -	64,944	$ 64,944
Fund balances - beginning			520,648	
Fund balances - ending			$ 585,592	

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 89,000	$ 167,750	$ 144,914	$ (22,836)
Investment income	-	-	2,889	2,889
Other income	-		40,189	40,189
Total revenues	89,000	167,750	187,992	20,242
EXPENDITURES				
Current:				
Culture and recreation	89,000	167,750	167,733	17
Total expenditures	89,000	167,750	167,733	17
Excess (deficiency) of revenues over (under) expenditures	-	-	20,259	20,259
Net change in fund balances	$ -	$ -	20,259	$ 20,259
Fund balances - beginning			180,045	
Fund balances - ending			$ 200,304	

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 2,370,000	$ 2,370,000	$ 2,188,840	$ (181,160)
Contributions and donations	-	-	29,940	29,940
Other income	-	-	1,428	1,428
Total revenues	2,370,000	2,370,000	2,220,208	(149,792)
EXPENDITURES				
Current:				
Public works	2,370,000	2,370,000	2,080,564	289,436
Total expenditures	2,370,000	2,370,000	2,080,564	289,436
Excess (deficiency) of revenues over (under) expenditures	-	-	139,644	139,644
Net change in fund balances	$ -	$ -	139,644	$ 139,644
Fund balances - beginning			2,489,060	
Fund balances - ending			$ 2,628,704	

Columbia County, Georgia
911 FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - other	$ -	$ -	$ 2,015	$ 2,015
Charges for services	3,260,756	3,260,756	3,376,992	116,236
Investment income	-	-	25,231	25,231
Other income	223,473	525,023	-	(525,023)
Total revenues	3,484,229	3,785,779	3,404,238	(381,541)
EXPENDITURES				
Current:				
Public safety	3,484,229	3,785,779	3,785,777	2
Total expenditures	3,484,229	3,785,779	3,785,777	2
Excess (deficiency) of revenues over (under) expenditures	-	-	(381,539)	(381,539)
Net change in fund balances	$ -	$ -	(381,539)	$ (381,539)
Fund balances - beginning			2,246,177	
Fund balances - ending			$ 1,864,638	

Columbia County, Georgia
OPIOID SETTLEMENT FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 400,000	$ 400,000	$ 372,236	$ (27,764)
Total revenues	400,000	400,000	372,236	(27,764)
EXPENDITURES				
Current:				
Judicial	400,000	400,000	-	400,000
Total expenditures	400,000	400,000	-	400,000
Excess (deficiency) of revenues over (under) expenditures	-	-	372,236	372,236
Net change in fund balances	$ -	$ -	372,236	$ 372,236
Fund balances - beginning			-	
Fund balances - ending			$ 372,236	

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 50,000	$ 50,000	$ 84,793	$ 34,793
Investment income	-	-	6,506	6,506
Total revenues	50,000	50,000	91,299	41,299
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	$ -	$ -	41,299	$ 41,299
Fund balances - beginning			427,718	
Fund balances - ending			$ 469,017	

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 25,000	$ 25,000	$ 30,020	$ 5,020
Investment income	-	-	3,243	3,243
Total revenues	25,000	25,000	33,263	8,263
EXPENDITURES				
Current:				
Judicial	25,000	25,000	12,694	12,306
Total expenditures	25,000	25,000	12,694	12,306
Excess (deficiency) of revenues over (under) expenditures	-	-	20,569	20,569
Net change in fund balances	$ -	$ -	20,569	$ 20,569
Fund balances - beginning			219,565	
Fund balances - ending			$ 240,134	

Columbia County, Georgia
JAIL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 150,000	$ 150,000	$ 146,363	$ (3,637)
Investment income	-	-	6,435	6,435
Total revenues	150,000	150,000	152,798	2,798
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	$ -	$ -	2,798	$ 2,798
Fund balances - beginning			522,950	
Fund balances - ending			$ 525,748	

Columbia County, Georgia
ACCOUNTABILITY COURT
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 36,996	$ 36,996	$ 35,663	$ (1,333)
Intergovernmental revenue	271,303	271,303	266,114	(5,189)
Total revenues	308,299	308,299	301,777	(6,522)
EXPENDITURES				
Current:				
Judicial	308,299	308,299	301,084	7,215
Total expenditures	308,299	308,299	301,084	7,215
Excess (deficiency) of revenues over (under) expenditures	-	-	693	693
Net change in fund balances	$ -	$ -	693	$ 693
Fund balances - beginning			(15,890)	
Fund balances - ending			$ (15,197)	

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 4,433	$ 4,433	$ 4,296	$ (137)
Investment income	-	-	137	137
Total revenues	4,433	4,433	4,433	-
EXPENDITURES				
Current:				
Judicial	4,433	4,433	-	4,433
Total expenditures	4,433	4,433	-	4,433
Excess (deficiency) of revenues over (under) expenditures	-	-	4,433	4,433
Net change in fund balances	$ -	$ -	4,433	$ 4,433
Fund balances - beginning			6,843	
Fund balances - ending			$ 11,276	

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 4,975	$ 4,975	$ 98,744	$ 93,769
Investment income	-	-	1,793	1,793
Total revenues	4,975	4,975	100,537	95,562
EXPENDITURES				
Current:				
Judicial	4,975	4,975	4,974	1
Total expenditures	4,975	4,975	4,974	1
Excess (deficiency) of revenues over (under) expenditures	-	-	95,563	95,563
Net change in fund balances	$ -	$ -	95,563	$ 95,563
Fund balances - beginning			81,576	
Fund balances - ending			$ 177,139	

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 1,000	$ 1,000	$ 10	$ (990)
Investment income	-	-	19	19
Total revenues	1,000	1,000	29	(971)
EXPENDITURES				
Current:				
Judicial	1,000	1,000	-	1,000
Total expenditures	1,000	1,000	-	1,000
Excess (deficiency) of revenues over (under) expenditures	-	-	29	29
Net change in fund balances	$ -	$ -	29	$ 29
Fund balances - beginning			1,457	
Fund balances - ending			$ 1,486	

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 10,000	$ 10,000	$ 48,491	$ 38,491
Investment income	-	-	972	972
Total revenues	10,000	10,000	49,463	39,463
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	-	-	49,463	49,463
Net change in fund balances	$ -	$ -	49,463	$ 49,463
Fund balances - beginning			19,639	
Fund balances - ending			$ 69,102	

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 50,000	$ 50,000	$ 34,425	$ (15,575)
Investment income	-	-	2,013	2,013
Other income	-	46,365	-	(46,365)
Total revenues	50,000	96,365	36,438	(59,927)
EXPENDITURES				
Current:				
Public safety	50,000	96,365	96,361	4
Total expenditures	50,000	96,365	96,361	4
Excess (deficiency) of revenues over (under) expenditures	-	-	(59,923)	(59,923)
Net change in fund balances	$ -	$ -	(59,923)	$ (59,923)
Fund balances - beginning			151,645	
Fund balances - ending			$ 91,722	

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - other	$ 1,242,500	$ 1,485,015	$ 2,123,211	$ 638,196
Total revenues	1,242,500	1,485,015	2,123,211	638,196
EXPENDITURES				
Current:				
Culture and recreation	1,242,500	1,485,015	1,479,013	6,002
Debt service:				
Principal	-	-	5,576	(5,576)
Interest	-	-	424	(424)
Total expenditures	1,242,500	1,485,015	1,485,013	2
Excess (deficiency) of revenues over (under) expenditures	-	-	638,198	638,198
Net change in fund balances	$ -	$ -	638,198	$ 638,198
Fund balances - beginning			1,036,183	
Fund balances - ending			$ 1,674,381	

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenue	$ 149,968	$ 244,174	$ 321,622	$ 77,448
Total revenues	149,968	244,174	321,622	77,448
EXPENDITURES				
Current:				
General government	75,000	4,471	4,471	-
Judicial	54,968	189,241	189,241	-
Public safety	20,000	45,917	45,917	-
Culture and recreation	-	4,545	4,545	-
Total expenditures	149,968	244,174	244,174	-
Excess (deficiency) of revenues over (under) expenditures	-	-	77,448	77,448
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	47	47
Total other financing source (uses)	-	-	47	47
Net change in fund balances	$ -	$ -	77,495	$ 77,495
Fund balances - beginning			29,006	
Fund balances - ending			$ 106,501	

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenue	$ 103,560	$ 103,560	$ 97,455	$ (6,105)
Total revenues	103,560	103,560	97,455	(6,105)
EXPENDITURES				
Current:				
General government	103,560	103,560	103,560	-
Total expenditures	103,560	103,560	103,560	-
Excess (deficiency) of revenues over (under) expenditures	-	-	(6,105)	(6,105)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	15,534	15,534
Total other financing source (uses)	-	-	15,534	15,534
Net change in fund balances	$ -	$ -	9,429	$ 9,429
Fund balances - beginning			(161,995)	
Fund balances - ending			$ (152,566)	

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	$ -	$ -	$ 1,316	$ 1,316
Contributions and donations	10,000	25,720	31,042	5,322
Total revenues	10,000	25,720	32,358	6,638
EXPENDITURES				
Current:				
Public safety	10,000	25,720	25,716	4
Total expenditures	10,000	25,720	25,716	4
Excess (deficiency) of revenues over (under) expenditures	-	-	6,642	6,642
Net change in fund balances	$ -	$ -	6,642	$ 6,642
Fund balances - beginning			86,751	
Fund balances - ending			$ 93,393	

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - other	$ 8,700,000	$ 8,700,000	$ 10,528,417	$ 1,828,417
Total revenues	8,700,000	8,700,000	10,528,417	1,828,417
EXPENDITURES				
Current:				
General government	-	680,971	-	680,971
Public works	8,144,612	7,463,641	7,156,504	307,137
Culture and recreation	555,388	555,388	557,324	(1,936)
Total expenditures	8,700,000	8,700,000	7,713,828	986,172
Excess (deficiency) of revenues over (under) expenditures	-	-	2,814,589	2,814,589
Net change in fund balances	$ -	$ -	2,814,589	$ 2,814,589
Fund balances - beginning			(100,087)	
Fund balances - ending			$ 2,714,502	

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 39,700	$ 109,910	$ 149,112	$ 39,202
Investment income	-	-	1,402	1,402
Contributions and donations	102,000	102,000	109,217	7,217
Other income	84,000	84,000	89,766	5,766
Total revenues	225,700	295,910	349,497	53,587
EXPENDITURES				
Current:				
Culture and recreation	225,700	295,910	293,966	1,944
Total expenditures	225,700	295,910	293,966	1,944
Excess (deficiency) of revenues over (under) expenditures	-	-	55,531	55,531
Net change in fund balances	$ -	$ -	55,531	$ 55,531
Fund balances - beginning			116,852	
Fund balances - ending			$ 172,383	

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Contributions and donations	$ 1,000	$ 1,000	$ -	$ (1,000)
Total revenues	1,000	1,000	-	(1,000)
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	-	-	-	-
Net change in fund balances	$ -	$ -	-	$ -
Fund balances - beginning			7,730	
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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 1,000	$ 1,000	$ -	$ (1,000)
Investment income	-	-	16	16
Total revenues	1,000	1,000	16	(984)
EXPENDITURES				
Current:				
Judicial	1,000	1,000	-	1,000
Total expenditures	1,000	1,000	-	1,000
Excess (deficiency) of revenues over (under) expenditures	-	-	16	16
Net change in fund balances	$ -	$ -	16	$ 16
Fund balances - beginning			32,268	
Fund balances - ending			$ 32,284	

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ 20,000	$ 47,395	$ 29,569	$ (17,826)
Investment income	-	-	175	175
Total revenues	20,000	47,395	29,744	(17,651)
EXPENDITURES				
Current:				
Judicial	20,000	47,395	47,395	-
Total expenditures	20,000	47,395	47,395	-
Excess (deficiency) of revenues over (under) expenditures	-	-	(17,651)	(17,651)
Net change in fund balances	$ -	$ -	(17,651)	$ (17,651)
Fund balances - beginning			233,703	
Fund balances - ending			$ 216,052	

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - sales	$ 3,500,000	$ 3,500,000	$ 3,655,412	$ 155,412
Investment income	-	-	246,090	246,090
Total revenues	3,500,000	3,500,000	3,901,502	401,502
EXPENDITURES				
Current:				
Public works	2,345,846	2,345,846	2,058,714	287,132
Total expenditures	2,345,846	2,345,846	2,058,714	287,132
Excess (deficiency) of revenues over (under) expenditures	1,154,154	1,154,154	1,842,788	688,634
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,154,154)	(1,154,154)	(216,265)	937,889
Total other financing source (uses)	(1,154,154)	(1,154,154)	(216,265)	937,889
Net change in fund balances	$ -	$ -	1,626,523	$ 1,626,523
Fund balances - beginning			3,535,109	
Fund balances - ending			$ 5,161,632	

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	$ -	$ -	$ 81,857	$ 81,857
Other income	2,956,750	2,956,750	-	(2,956,750)
Total revenues	2,956,750	2,956,750	81,857	(2,874,893)
EXPENDITURES				
Debt service:				
Principal	2,815,000	2,815,000	2,815,000	-
Interest	140,750	140,750	140,750	-
Other	1,000	1,000	550	450
Total expenditures	2,956,750	2,956,750	2,956,300	450
Excess (deficiency) of revenues over (under) expenditures	-	-	(2,874,443)	(2,874,443)
OTHER FINANCING SOURCES (USES)				
Transfers out			(227,217)	(227,217)
Total other financing source (uses)	-	-	(227,217)	(227,217)
Net change in fund balances	$ -	$ -	(3,101,660)	$ (3,101,660)
Fund balances - beginning			3,101,660	
Fund balances - ending			$ -	

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	$ -	$ 450	$ 367	$ (83)
Total revenues	-	450	367	(83)
EXPENDITURES				
Debt service:				
Principal	2,180,000	2,180,000	2,180,000	-
Interest	60,364	60,814	60,808	6
Total expenditures	2,240,364	2,240,814	2,240,808	6
Excess (deficiency) of revenues over (under) expenditures	(2,240,364)	(2,240,364)	(2,240,441)	(77)
OTHER FINANCING SOURCES (USES)				
Transfers in	2,240,364	2,240,364	2,240,435	71
Total other financing source (uses)	2,240,364	2,240,364	2,240,435	71
Net change in fund balances	$ -	$ -	(6)	$ (6)
Fund balances - beginning			6	
Fund balances - ending			$ -	

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes - property	$ 2,990,000	$ 6,938,127	$ 5,140,622	$ (1,797,505)
Investment income	-	-	71,947	71,947
Total revenues	2,990,000	6,938,127	5,212,569	(1,725,558)
EXPENDITURES				
Debt service:				
Principal	2,390,000	2,390,000	2,390,000	-
Interest	600,000	600,000	600,000	-
Other	-	1,600	1,600	-
Total expenditures	2,990,000	2,991,600	2,991,600	-
Excess (deficiency) of revenues over (under) expenditures	-	3,946,527	2,220,969	(1,725,558)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(3,946,527)	(3,946,527)	-
Total other financing source (uses)	-	(3,946,527)	(3,946,527)	-
Net change in fund balances	$ -	$ -	(1,725,558)	$ (1,725,558)
Fund balances - beginning			1,783,971	
Fund balances - ending			$ 58,413	

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EXPENDITURES				
Debt service:				
Principal	$ 840,000	$ 840,000	$ 840,000	$ -
Interest	1,136,536	1,425,083	1,426,533	(1,450)
Other	2,000	2,000	550	1,450
Total expenditures	1,978,536	2,267,083	2,267,083	-
Excess (deficiency) of revenues over (under) expenditures	(1,978,536)	(2,267,083)	(2,267,083)	-
OTHER FINANCING SOURCES (USES)				
Transfers in	1,978,536	2,267,083	2,252,317	(14,766)
Total other financing source (uses)	1,978,536	2,267,083	2,252,317	(14,766)
Net change in fund balances	$ -	$ -	(14,766)	$ (14,766)
Fund balances - beginning			14,766	
Fund balances - ending			$ -	

NONMAJOR ENTERPRISE FUNDS

Columbia County, Georgia
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2023

	COMMUNICATIONS UTILITY	SAVANNAH RAPIDS PAVILION	PERFORMING ARTS CENTER	EXHIBITION CENTER	Total Nonmajor Enterprise Funds
ASSETS					
Current assets:					
Cash and cash equivalents	$ 2,499,100	$ -	$ 1,463,009	$ -	$ 3,962,109
Accounts receivable	60,551	8,119	4,337	6,392	79,399
Lease receivable	364,846	-	-	-	364,846
Interest receivable	325	-	-	-	325
Due from other funds	1,262	-	-	-	1,262
Prepaid items	175	243	82	33	533
Total current assets	2,926,259	8,362	1,467,428	6,425	4,408,474
Noncurrent assets:					
Capital assets, net of acc dep/amort	10,437,022	1,379,420	28,163	-	11,844,605
Total noncurrent assets	10,437,022	1,379,420	28,163	-	11,844,605
Total assets	13,363,281	1,387,782	1,495,591	6,425	16,253,079
DEFERRED OUTFLOWS OF RESOURCES					
OPEB changes in assumptions	4,257	7,098	-	-	11,355
Total deferred outflows of resources	4,257	7,098	-	-	11,355
Total assets and deferred outflows of resources	13,367,538	1,394,880	1,495,591	6,425	16,264,434
LIABILITIES					
Current liabilities:					
Accounts payable	109,234	10,427	942,918	13,276	1,075,855
SBITA payable	-	-	27,651	-	27,651
Lease payable	18,690	-	-	-	18,690
Accrued payroll	20,821	8,922	20,995	4,954	55,692
Accrued compensated absences	25,200	3,675	13,705	6,924	49,504
Unearned revenue	-	172,990	10,638	33,565	217,193
Due to other funds	-	501,352	3,284	155,522	660,158
Accrued interest payable	64	-	1,021	-	1,085
Customer deposits	-	18,222	-	33,994	52,216
Total current liabilities	174,009	715,588	1,020,212	248,235	2,158,044
Noncurrent liabilities:					
Lease payable	12,987	-	-	-	12,987
Accrued compensated absences	25,200	3,675	13,705	6,924	49,504
Advances from other funds	3,000,000	-	-	-	3,000,000
Net OPEB liability	17,005	32,652	691	296	50,644
Total noncurrent liabilities	3,055,192	36,327	14,396	7,220	3,113,135
Total liabilities	3,229,201	751,915	1,034,608	255,455	5,271,179
DEFERRED INFLOWS OF RESOURCES					
Lease related	349,326	-	-	-	349,326
OPEB expected vs actual experience	18,291	20,304	2,494	1,069	42,158
OPEB changes in assumptions	8,960	8,576	519	223	18,278
Total deferred inflows of resources	376,577	28,880	3,013	1,292	409,762
Total liabilities and deferred inflows of resources	3,605,778	780,795	1,037,621	256,747	5,680,941
NET POSITION					
Net investment in capital assets	10,405,345	1,379,420	512	-	11,785,277
Unrestricted	(643,585)	(765,335)	457,458	(250,322)	(1,201,784)
Total net position	$ 9,761,760	$ 614,085	$ 457,970	$ (250,322)	$ 10,583,493

Columbia County, Georgia
Combining Statement of Revenues, Expenses, and Changes in Net Position
Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2023

	COMMUNICATIONS UTILITY	SAVANNAH RAPIDS PAVILION	PERFORMING ARTS CENTER	EXHIBITION CENTER	Total Nonmajor Enterprise Funds
OPERATING REVENUES					
Charges for services	$ 2,101,855	$ 527,932	$ 1,160,760	$ 227,250	$ 4,017,797
Rental income	141,611	-	500,051	1,020	642,682
Other income	-	20,802	2,616	26,616	50,034
Total operating revenues	2,243,466	548,734	1,663,427	254,886	4,710,513
OPERATING EXPENSES					
Personal services	609,833	279,075	608,185	150,617	1,647,710
Purchased/contract services	571,674	76,384	651,830	21,513	1,321,401
Supplies and materials	131,437	121,576	281,478	170,394	704,885
Interfund charges	319,309	27,234	-	-	346,543
Depreciation/amortization	980,122	122,582	28,163	-	1,130,867
Other costs	-	-	351	-	351
Total operating expenses	2,612,375	626,851	1,570,007	342,524	5,151,757
Operating income (loss)	(368,909)	(78,117)	93,420	(87,638)	(441,244)
NONOPERATING REVENUES (EXPENSES)					
Gain on sale of capital assets	-	125	-	-	125
Lease revenue	184,503	-	-	-	184,503
Investment income (loss)	50,207	-	17,792	-	67,999
Interest expense	(1,019)	-	(1,021)	-	(2,040)
Total nonoperating revenues (expenses)	233,691	125	16,771	-	250,587
Income (loss) before contributions and transfers	(135,218)	(77,992)	110,191	(87,638)	(190,657)
Transfers in	-	-	300,000	-	300,000
Change in net position	(135,218)	(77,992)	410,191	(87,638)	109,343
Total net position - beginning	9,896,978	692,077	47,779	(162,684)	10,474,150
Total net position - ending	$ 9,761,760	$ 614,085	$ 457,970	$ (250,322)	$ 10,583,493

Columbia County, Georgia
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2023

	COMMUNICATIONS UTILITY	SAVANNAH RAPIDS PAVILION	PERFORMING ARTS CENTER	EXHIBITION CENTER	Total Nonmajor Enterprise Funds
Operating activities					
Cash received from customers and others	$ 2,355,571	$ 541,184	$ 1,502,837	$ 266,009	$ 4,665,601
Cash paid to suppliers and others	(984,708)	(256,467)	(1,532,840)	(119,388)	(2,893,403)
Cash paid to employees	(598,532)	(284,842)	(569,094)	(146,621)	(1,599,089)
Net cash provided by (used in) operating activities	772,331	(125)	(599,097)	-	173,109
Noncapital financing activities					
Transfer from other funds	-	-	300,000	-	300,000
Net cash provided by (used in) noncapital financing activities	-	-	300,000	-	300,000
Capital and related financing activities					
Proceeds from leases	192,439	-	-	-	192,439
Acquisition and construction of capital assets	(934,201)	-	-	-	(934,201)
Proceeds from sale of capital assets	-	125	-	-	125
Principal paid on leases/sbitas	(17,669)	-	(28,675)	-	(46,344)
Interest paid on leases/sbitas	(1,055)	-	-	-	(1,055)
Net cash provided by (used in) capital and related financing activities	(760,486)	125	(28,675)	-	(789,036)
Investing activities					
Interest received	38,939	-	17,792	-	56,731
Net cash provided by (used) in investing activities	38,939	-	17,792	-	56,731
Net increase (decrease) in cash and cash equivalents	50,784	-	(309,980)	-	(259,196)
Cash and cash equivalents					
Beginning of year	2,448,316	-	1,772,989	-	4,221,305
End of year	$ 2,499,100	$ -	$ 1,463,009	$ -	$ 3,962,109
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities					
Operating income (loss)	$ (368,909)	$ (78,117)	$ 93,420	$ (87,638)	$ (441,244)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation and amortization	980,122	122,582	28,163	-	1,130,867
Change in assets and liabilities					
Accounts receivable	112,105	1,182	(935)	4,444	116,796
Deferred charges / prepaid expense	(20)	112	(18)	2	76
Due from other funds	(1,262)	-	-	-	(1,262)
Accounts payable	66,004	950	780,322	1,974	849,250
Accrued liabilities	11,301	(5,767)	39,091	4,292	48,917
Customer deposits	-	8,289	-	33,994	42,283
Due to other funds	(27,010)	(32,335)	(1,379,485)	70,247	(1,368,583)
Unearned revenue	-	(17,021)	(159,655)	(27,315)	(203,991)
Total adjustments	1,141,240	77,992	(692,517)	87,638	614,353
Net cash provided by (used in) operating activities	$ 772,331	$ (125)	$ (599,097)	$ -	$ 173,109
Noncash investing, capital, and financing activities:					
Acquisition of capital assets from leases/sbitas	$ -	$ -	$ 56,326	$ -	$ 56,326

NONMAJOR INTERNAL SERVICE FUNDS

Columbia County, Georgia
Combining Statement of Net Position
Nonmajor Internal Service Funds
June 30, 2023

	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	$ 5,125,192	$ -	$ -	$ -	$ -	$ -	$ 5,125,192
Accounts receivable	1,050,169	375	-	-	315	-	1,050,859
Due from other funds	-	1,308,160	791,030	24,694	1,458,256	23,147	3,605,287
Prepaid items	55	364	1,650	75	-	810	2,954
Total current assets	6,175,416	1,308,899	792,680	24,769	1,458,571	23,957	9,784,292
Noncurrent assets:							
Capital assets, net of acc dep	-	-	37,239	-	5,450,310	131,838	5,619,387
Total noncurrent assets	-	-	37,239	-	5,450,310	131,838	5,619,387
Total assets	6,175,416	1,308,899	829,919	24,769	6,908,881	155,795	15,403,679
LIABILITIES							
Current liabilities:							
Accounts payable	57,717	129,534	379	196	239,635	21,902	449,363
Claims payable	1,500,000	871,110	-	-	-	-	2,371,110
Accrued payroll	7,046	6,317	22,916	8,983	-	25,880	71,142
Accrued compensated absences	641	9,961	27,886	7,795	-	27,976	74,259
Due to other funds	3,637,782	282,016	750,852	-	-	-	4,670,650
Total current liabilities	5,203,186	1,298,938	802,033	16,974	239,635	75,758	7,636,524
Noncurrent liabilities:							
Accrued compensated absences	641	9,961	27,886	7,795	-	27,976	74,259
Total noncurrent liabilities	641	9,961	27,886	7,795	-	27,976	74,259
Total liabilities	5,203,827	1,308,899	829,919	24,769	239,635	103,734	7,710,783
NET POSITION							
Net investment in capital assets	-	-	37,239	-	5,450,310	131,838	5,619,387
Unrestricted	971,589	-	(37,239)	-	1,218,936	(79,777)	2,073,509
Total net position	$ 971,589	$ -	$ -	$ -	$ 6,669,246	$ 52,061	$ 7,692,896

Columbia County, Georgia
Combining Statement of Revenues, Expenses, and Changes in Net Position
Nonmajor Internal Service Funds
For the Fiscal Year Ended June 30, 2023

	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	$ -	$ 2,248,067	$ 852,735	$ 263,894	$ 2,011,527	$ 1,302,561	$ 6,678,784
Intergovernmental revenue	13,676,265	-	-	-	-	-	13,676,265
Total operating revenues	13,676,265	2,248,067	852,735	263,894	2,011,527	1,302,561	20,355,049
OPERATING EXPENSES							
Personal services	205,156	183,253	670,888	258,034	-	701,011	2,018,342
Purchased/contract services	12,046,415	1,604,917	65,914	3,178	1,234,017	403,674	15,358,115
Supplies and materials	-	29,549	94,367	2,682	-	62,373	188,971
Depreciation/amortization	-	-	21,566	-	1,516,686	79,673	1,617,925
Total operating expenses	12,251,571	1,817,719	852,735	263,894	2,750,703	1,246,731	19,183,353
Operating income (loss)	1,424,694	430,348	-	-	(739,176)	55,830	1,171,696
NONOPERATING REVENUES (EXPENSES)							
Investment income (loss)	86,198	-	-	-	-	-	86,198
Interest expense	-	-	-	-	-	(3,769)	(3,769)
Total nonoperating revenues (expenses)	86,198	-	-	-	-	(3,769)	82,429
Income (loss) before contributions and transfers	1,510,892	430,348	-	-	(739,176)	52,061	1,254,125
Transfers in	4,000,000	-	-	-	3,930,348	-	7,930,348
Transfers out	-	(430,348)	-	-	-	-	(430,348)
Change in net position	5,510,892	-	-	-	3,191,172	52,061	8,754,125
Total net position - beginning	(4,539,303)	-	-	-	3,478,074	-	(1,061,229)
Total net position - ending	$ 971,589	$ -	$ -	$ -	$ 6,669,246	$ 52,061	$ 7,692,896

Columbia County, Georgia
Combining Statement of Cash Flows
Nonmajor Internal Service Funds
For the Fiscal Year Ended June 30, 2023

	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 (paid to) customers and others	$ 12,634,007	$ 2,259,825	$ 852,735	$ 263,894	$ (1,468,841)	$ 1,302,561	$ 15,844,181
Cash paid to suppliers and others	(16,245,107)	(1,646,256)	(188,743)	(5,752)	(994,697)	(465,613)	(19,546,168)
Cash paid to employees	(205,814)	(183,221)	(663,992)	(258,142)	-	(686,239)	(1,997,408)
Net cash provided by (used in) operating activities	(3,816,914)	430,348	-	-	(2,463,538)	150,709	(5,699,395)
Noncapital financing activities							
Transfer from other funds	4,000,000	-			-		4,000,000
Transfer to other funds	-	(430,348)			-		(430,348)
Net cash provided by (used in) noncapital financing activities	4,000,000	(430,348)	-	-	-	-	3,569,652
Capital and related financing activities							
Transfer from other funds					3,930,348	-	3,930,348
Acquisition and construction of capital assets					(1,466,810)	(40,709)	(1,507,519)
Principal paid on leases/sbitas	-	-	-	-	-	(106,231)	(106,231)
Interest paid on leases/sbitas	-	-	-	-	-	(3,769)	(3,769)
Net cash provided by (used in) capital and related financing activities	-	-	-	-	2,463,538	(150,709)	2,312,829
Investing activities							
Interest received	86,198	-	-	-	-	-	86,198
Net cash provided by (used in) investing activities	86,198	-	-	-	-	-	86,198
Net increase (decrease) in cash and cash equivalents	269,284	-	-	-	-	-	269,284
Cash and cash equivalents Beginning of year	4,855,908	-	-	-	-	-	4,855,908
End of year	$ 5,125,192	$ -	$ -	$ -	$ -	$ -	$ 5,125,192
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities							
Operating income (loss)	$ 1,424,694	$ 430,348	$ -	$ -	$ (739,176)	$ 55,830	$ 1,171,696
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:							
Depreciation and amortization	-	-	21,566	-	1,516,686	79,673	1,617,925
Change in assets and liabilities							
Accounts receivable	(1,042,258)	11,758	-	-	(315)	-	(1,030,815)
Deferred charges / prepaid expense	7	(102)	(202)	(8)	-	(90)	(395)
Due from other funds	-	(838,401)	(114,031)	(977)	(1,458,256)	(20,389)	(2,432,054)
Accounts payable	(31,488)	544,697	379	116	239,635	20,913	774,252
Accrued liabilities	(658)	32	6,896	869	-	14,772	21,911
Due to other funds	(4,167,211)	282,016	85,392	-	(2,022,112)	-	(5,821,915)
Total adjustments	(5,241,608)	-	-	-	(1,724,362)	94,879	(6,871,091)
Net cash provided by (used in) operating activities	$ (3,816,914)	$ 430,348	$ -	$ -	$ (2,463,538)	$ 150,709	$ (5,699,395)
Noncash investing, capital, and financing activities:							
Acquisition of capital assets from leases/sbitas	$ -	$ -	$ -	$ -	$ -	$ 106,231	$ 106,231

CUSTODIAL FUNDS

COLUMBIA COUNTY, GEORGIA

Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2023

	Clerk of Superior Court	Probate Court	Magistrate Court	Sheriff's Office	Tax Commissioner's Office	Total
ASSETS						
Cash and cash equivalents	$ 3,050,040	$ 900,162	$ 66,449	$ 938,283	$ 1,144,033	$ 6,098,967
LIABILITIES						
Due to others	231,684	202,419	31,798	24,063	1,099,893	1,589,857
NET POSITION						
Restricted for individuals, organizations, and other governments	$ 2,818,356	$ 697,743	$ 34,651	$ 914,220	$ 44,140	$ 4,509,110

COLUMBIA COUNTY, GEORGIA

Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Fiscal Year Ended June 30, 2023

ADDITIONS	Clerk of Superior Court	Probate Court	Magistrate Court	Sheriff's Office	Tax Commissioner's Office	Total
Taxes	$ 6,653,507	$ -	$ -	$ -	$ 300,215,571	$ 306,869,078
Fines and fees	570,799	3,758,195	617,397	773,358	-	5,719,749
Criminal and civil bonds	16,018	2,247,685	-	357,520	-	2,621,223
Other	1,121,520	875,996	-	1,077,484	-	3,075,000
Total additions	8,361,844	6,881,876	617,397	2,208,362	300,215,571	318,285,050
DEDUCTIONS						
Taxes and fees paid to other governments	624,444	504,680	280,435	625,879	153,397,498	155,432,936
Payments to County	7,616,168	4,475,904	125,661	337,029	73,466,385	86,021,147
Other custodial disbursements	1,130,011	1,506,947	212,354	1,155,605	73,345,918	77,350,835
Total deductions	9,370,623	6,487,531	618,450	2,118,513	300,209,801	318,804,918
Change in fiduciary net position	(1,008,779)	394,345	(1,053)	89,849	5,770	(519,868)
Net position, beginning of year	3,827,135	303,398	35,704	824,371	38,370	5,028,978
Net position, end of year	$ 2,818,356	$ 697,743	$ 34,651	$ 914,220	$ 44,140	$ 4,509,110

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, 2023

Project	Original Project Budget*	Prior Years' Cost	Current Year Cost	Total Cost	Estimated Percentage of Completion
Level One Countywide projects	$ 48,666,645	$ 31,863,209		$ 31,863,209	100%
Transportation projects	46,633,663	33,384,746	2,891,605	36,276,351	100%
Recreation facilities	14,017,674	11,614,929	1,462,733	13,077,662	98%
Public Safety and Emergency Services buildings, facilities and equipment	9,270,041	7,319,321		7,319,321	100%
County administrative buildings and facilities	7,895,642	6,306,065		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	$ 110,449,209	$ 4,354,338	$ 114,803,547	

* 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, 2023

Project	Original Project Budget	Prior Years' Cost	Current Year Cost	Total Cost	Estimated Percentage of Completion
Countywide projects	$ 57,665,280	$ 3,613,233	$ 4,084,608	$ 7,697,841	13%
Transportation projects	7,000,000	2,384,133	3,936,076	6,320,209	90%
Community Services	21,000,160	5,148,241	856,910	6,005,151	27%
IT and Broadband Projects	3,993,019	59,069	910,680	969,749	24%
Public Safety and Emergency Services buildings, facilities and equipment	5,654,000	1,349,871	1,021,566	2,371,437	42%
Public Health	30,000,000	-	388,616	388,616	1%
County administrative buildings and facilities	1,514,258	616,255	447,582	1,063,837	70%
Stormwater Improvements	7,000,000	995,350	1,451,823	2,447,173	35%
City of Harlem	2,590,041	2,571,241	522,072	3,093,313	100%
City of Grovetown	8,633,472	8,570,797	1,740,240	10,311,037	100%
	$ 145,050,230	$ 25,308,190	15,360,173	$ 40,668,363	
		Transfer to Debt Service Funds	2,240,435		
			$ 17,600,608		

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.

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

2023 - 2028 Special Purpose Local Option Sales Tax Program

For the Fiscal Year Ended June 30, 2023

Project	Original Project Budget	Prior Years' Cost	Current Year Cost	Total Cost	Estimated Percentage of Completion
Countywide projects	$ 29,319,578	$ -	$ -	$ -	0%
Transportation projects	30,680,420	-	7,272	7,272	2%
Community Services	96,183,544	-	-	-	0%
IT and Broadband Projects	8,258,500	-	-	-	0%
Public Safety and Emergency Services buildings, facilities and equipment	37,003,053	-	-	-	0%
Economic Development	6,375,479	-	-	-	0%
County administrative buildings and facilities	8,951,888	-	-	-	0%
Utilities	37,442,338	-	-	-	0%
City of Harlem	7,796,585	-	438,348	438,348	6%
City of Grovetown	25,988,615	-	1,461,170	1,461,170	6%
	$ 288,000,000	$ -	$ 1,906,790	$ 1,906,790	

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

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time. 173

Revenue Capacity

These schedules contain information to help the reader assess the government's most significant local revenue sources, the property tax and the sales tax. 178

Debt Capacity

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. 185

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place. 189

Operating Information

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. 192

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,									
	2014	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
Governmental activities										
Net investment in capital assets	$ 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	$ 372,162,519
Restricted	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	135,225,742
Unrestricted	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	48,371,273
Total governmental activities net position	$ 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	$ 555,759,534
Business-type activities										
Net investment in capital assets	$ 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	$ 325,477,859
Restricted	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	745,385
Unrestricted	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	57,346,431
Total business-type activities net position	$ 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	$ 383,569,675
Primary government										
Net investment in capital assets	$ 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	$ 697,640,378
Restricted	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	135,971,127
Unrestricted	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	105,717,704
Total primary government net position	$ 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	$ 939,329,209

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

	For the Fiscal Year Ended June 30,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental activities:										
General government	$ 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	$ 27,476,973
Judicial system	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	9,663,804
Public safety	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	59,479,819
Public works	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	29,717,507
Health and welfare	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	1,540,054
Culture and recreation	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	14,421,268
Housing and development	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	5,888,491
Debt service - interest and fees	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	1,973,532
Total governmental activities expenses	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	150,161,448
Business-type activities:										
Water and sewer	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	38,525,791
Storm water	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	7,631,306
Solid waste management	683,077	561,225	464,271	1,097,376	1,117,994	1,124,943	1,059,742	1,100,555	1,351,434	(4,005,404)
Rental facilities (SRP, PAC, EC)	823,194	833,384	928,698	909,198	855,123	884,854	882,739	1,083,181	2,411,113	2,499,492
Communications utility	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	2,544,144
Total business-type activities expenses	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	47,195,329
Total primary government expenses	$ 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	$ 197,356,777
Program Revenues										
Governmental activities:										
Charges for services:										
General government	$ 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	$ 3,126,652
Judicial system	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	3,317,731
Public safety	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	3,970,143
Other activities	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	6,570,857
Operating grants and contributions	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	2,506,644
Capital grants and contributions	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	16,129,171
Total governmental activities program revenues	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	35,621,198
Business-type activities:										
Charges for services:										
Water and sewer	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	38,722,291
Storm water	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	6,000,762
Rental facilities (SRP, PAC, EC)	448,370	513,352	507,124	537,722	562,631	611,815	414,934	433,359	1,191,607	1,915,942
Communications utility	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	2,101,855
Operating grants and contributions	-	-	959	336	308,507	391,975	391,266	362,333	343,390	413,626
Capital grants and contributions	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	10,434,222
Total business-type activities program revenues	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	59,588,698
Total primary government program revenues	$ 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	$ 95,209,896

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

	For the Fiscal Year Ended June 30,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net (expense)/revenue										
Governmental activities	$ (76,288,348)	$ (77,311,007)	$ (83,134,680)	$ (85,324,301)	$ (93,904,493)	##########	$ (96,957,420)	$ (105,396,415)	$ (111,812,995)	$ (114,540,250)
Business-type activities	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	12,393,369
Total primary government net expense	$ (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)	$ (102,146,881)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes, general	$ 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	$ 76,447,333
Sales taxes	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	88,366,671
Other taxes	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	15,919,650
Revenues from use of money and property	41,267	446,671	498,240	369,572	410,914	1,331,966	1,047,525	96,908	(2,881,211)	1,735,866
Gain on sale of capital assets	153,820	340,311	181,780	236,784	31,845	89,430	31,440	95,850	373,343	1,232
Miscellaneous	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	1,560,114
Transfers	6,522,996	(7,017,566)	(301,888)	(164,450)	(142,898)	(308,542)	(383,741)	(265,956)	(1,199,143)	(1,300,102)
Total governmental activities	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	182,730,764
Business-type activities:										
Revenues from use of money and property	(247,901)	719,811	688,273	244,078	161,005	1,683,912	1,373,583	(245,591)	(2,661,512)	(179,681)
Gain on sale of capital assets	-	33,545	24,260	34,243	512	7,759	3,282	220	1,444	125
Miscellaneous	395,361	386,159	504,759	890,690	765,567	568,223	580,576	572,243	1,229,336	1,034,347
Transfers	(6,522,996)	7,017,566	301,888	164,450	142,898	308,542	383,741	265,956	1,199,143	1,300,102
Total business-type activities	(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)	2,154,893
Total primary government	$ 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	$ 184,885,657
Change in Net Position										
Governmental activities	$ 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	$ 68,190,514
Business-type activities	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	14,548,262
Total primary government	$ 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	$ 82,738,776

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

	Fiscal Year Ended June 30,									
	2014	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
General fund (1)										
Nonspendable	$ 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	$ 4,956,220
Assigned	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	2,500,000
Unassigned	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	44,404,434
Total general fund	$ 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	$ 51,860,654
All other governmental funds										
Nonspendable (2)	$ 17,970	$ 19,935	$ 36,850	$ 35,730	$ 1,679,692	$ 41,069	$ 37,074	$ 39,786	$ 40,533	$ 43,314
Restricted (3)	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	128,799,868
Committed	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	3,673,465
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	39,508,177
Unassigned	(1,737,744)	(942,680)	(65,227)	(343,103)	(75,705)	-	(174,674)	(2,225)	(2,096,150)	(2,862,282)
Total all other governmental funds	$ 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	$ 169,162,542
Total all governmental funds	$ 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	$ 221,023,196

(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 FY 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. The increase in FYs 2021 - 2023 was due to the timing of the collection of grant and splost proceeds as compared to project expenditures.

(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,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues										
Taxes	$ 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	$ 180,648,840
Licenses and permits	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	2,329,691
Charges for services	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	12,144,654
Intergovernmental	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	11,291,391
Fines and forfeitures	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	2,511,134
Investment income	875,030	621,100	781,692	815,550	1,407,524	2,777,789	2,025,169	287,874	(2,575,469)	4,217,438
Contributions and donations	260,561	512,765	729,735	1,859,863	246,236	262,368	468,799	247,795	269,237	473,616
Other	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	1,560,114
Total revenues	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	215,176,878
Expenditures										
General government	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	20,303,353
Judicial system	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	9,017,837
Public safety	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	57,337,342
Public works	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	17,931,151
Health and welfare	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	1,288,272
Culture and recreation	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	10,177,779
Housing and development	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	6,701,687
Intergovernmental	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	4,161,830
Capital outlay	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	50,450,435
Debt service										
Principal	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	8,686,686
Interest	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	2,252,240
Other	2,200	2,200	350,805	1,010,932	2,050	1,950	2,950	3,350	511,100	2,700
Total expenditures	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	188,311,312
Excess of revenues over (under) expenditures	(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	26,865,566
Other financing sources (uses)										
Sale of property	130,889	44,982	44,898	100,326	4,953	20,486	17,489	27,696	26,433	1,232
Leases and SBITAs issued	-	-	-	-	-	-	-	-	1,001,088	121,505
Transfers in	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	28,621,381
Transfers out	(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)	(37,421,483)
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	-	-	15,000,000	60,000,000	-	-	-	-	-	-
Proceeds from bond premium	-	-	2,419,867	10,798,974	-	-	-	-	-	-
Total other financing sources (uses)	303,568	(180,539)	17,162,877	85,257,563	(1,159,826)	(288,056)	(2,404,252)	(493,628)	(647,956)	(8,677,365)
Net change in fund balances	$ (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	$ 18,188,201
Debt service as a percentage of noncapital expenditures	15.47%	16.89%	15.09%	23.12%	11.97%	12.97%	8.97%	8.44%	7.36%	8.03%

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
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%
2023	8,161,352,377	640,675,087	54,095,120	12,251,800	106,259,924	8,974,634,308	(770,634,520)	8,203,999,788	(724,485,967)	8,250,148,341	8.242	22,436,585,770	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
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%	2,031,396	45,924,785	100.00%
2018	47,971,325	47,084,573	98.15%	886,414	47,970,987	100.00%
2019	50,175,345	47,095,488	93.86%	3,078,771	50,174,259	100.00%
2020	53,224,755	49,343,902	92.71%	3,878,284	53,222,186	100.00%
2021	54,827,119	51,187,005	93.36%	3,627,149	54,814,154	99.98%
2022	60,132,875	55,918,239	92.99%	4,130,446	60,048,685	99.86%
2023	61,798,469	57,304,430	92.73%	-	57,304,430	92.73%

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 21, 2023.
(4) 2023 Property Tax due date was November 15, 2023.
(5) Total County Tax Levy is for real and personal property only and includes all adjustments made to original approved digest as of November 21, 2023.

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
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
2023	4.895	0.559	2.788	8.242	17.200	0.000	17.200	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

	2023			2014		
TAXPAYER	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
AMAZON.COM SERVICES LLC	$ 121,569,107	1	1.48%	$ -		0.00%
GEORGIA POWER CO	71,945,608	2	0.88%	48,286,456	1	1.08%
JOHN DEERE	32,307,252	3	0.39%	35,079,314	2	0.79%
GEORGIA IRON WORKS	30,515,353	4	0.37%	11,197,155	7	0.25%
CX STATION AT BRIGHTON DST	24,827,366	5	0.30%	-		0.00%
SPYGLASS - AUGUSTA LLC	23,920,355	6	0.29%	-		0.00%
LCS BRANDON WILDE LLC	22,676,497	7	0.28%	-		0.00%
CLUB CAR LLC	21,075,308	8	0.26%	14,074,410	6	0.32%
GRAND OAK RIVER ISLAND LLC	20,742,563	9	0.25%	-		0.00%
POLLARD LAND COMPANY	19,936,891	10	0.24%	14,461,861	5	0.32%
QUAD GRAPHICS (QUEBECOR)				26,937,908	3	0.60%
WAL-MART				24,355,007	4	0.55%
INLAND DIVERSIFIED EVANS				10,029,602	8	0.23%
AVR AUGUSTA LLC				9,870,966	9	0.22%
BELL SOUTH TELECOMMUNICATIONS				8,516,210	10	0.19%
Total	$ 389,516,300		4.75%	$ 202,808,889		4.55%
Total taxable assessed value	$ 8,203,999,788			$ 4,454,615,219		

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
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%
2022	23,299	112,920	15,453	689,722	505,597	353,520	174,427	633,551	189,338	339,393	376,914	3,414,133	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
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%
2022	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 2023 through December 2032. A Certificate of Distribution has been filed with the Georgia Department of Revenue. Proceeds of the 1% LOST shall be distributed as follows: County, 86.50%; Harlem, 2.50%; Grovetown, 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 2023 through December 2028. The County shall receive the first $28.114 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

	2023				2014			
	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	$ 5,389,439	20.49%	not available	not available	$ 4,019,272	21.18%
General Merchandise	not available	not available	3,919,881	14.90%	not available	not available	3,148,041	16.59%
Automotive	not available	not available	908,703	3.45%	not available	not available	548,530	2.89%
Home Furnishings	not available	not available	2,284,294	8.68%	not available	not available	2,022,527	10.66%
Building Materials	not available	not available	97,859	0.37%	not available	not available	131,970	0.70%
Miscellaneous Services	not available	not available	1,656,664	6.30%	not available	not available	1,270,078	6.69%
Manufacturers	not available	not available	1,212,526	4.61%	not available	not available	1,030,422	5.43%
Utilities	not available	not available	1,530,589	5.82%	not available	not available	1,581,785	8.34%
Wholesale	not available	not available	2,687,958	10.22%	not available	not available	2,335,935	12.31%
Other	not available	not available	6,616,853	25.15%	not available	not available	2,884,755	15.20%
Total			$ 26,304,766	100.00%			$ 18,973,315	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 2023 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/SBITAs	Water/Sewer Revenue Bonds	Leases/SBITAs			
2014	65,374,342	2,844,458	82,444,378	-	150,663,178	2.65%	1,113
2015	52,869,951	2,526,731	79,020,581	-	134,417,263	2.25%	965
2016	56,684,125	2,198,868	75,471,784	-	134,354,777	2.11%	933
2017	113,055,929	2,813,370	73,444,190	-	189,313,489	2.80%	1,284
2018	102,653,497	2,741,229	69,923,215	-	175,317,941	2.41%	1,157
2019	89,831,065	2,098,362	66,100,202	-	158,029,629	2.07%	1,024
2020	82,468,633	1,442,557	61,814,979	-	145,726,169	1.82%	930
2021	74,841,201	773,400	57,312,708	-	132,927,309	1.52%	852
2022	67,740,846	1,070,660	52,630,437	49,346	121,491,289	1.31%	761
2023	59,067,662	401,560	47,773,166	59,328	107,301,716	1.10%	661

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
2014	65,374,342	9,311,814	56,062,528	0.46%	414	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%	325	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%	456	629,847,554	71,172,118	558,675,436	11.30%
2022	67,740,846	4,891,032	62,849,814	0.32%	394	727,277,540	62,849,814	664,427,726	8.64%
2023	59,067,662	49,160	59,018,502	0.26%	363	825,014,834	59,018,502	765,996,332	7.15%

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 2023

Taxable assessed value - Bond Digest	$ 8,250,148,341
Legal debt limit - 10%	825,014,834
Debt applicable to debt limit	59,018,502
Legal debt margin	$ 765,996,332

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)	$ 155,540,000	100%	$ 155,540,000
Subtotal, overlapping debt			155,540,000
Columbia County direct debt			59,469,222
Total direct and overlapping debt			$ 215,009,222

(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	Debt Service		
Fiscal Year	Operating Revenues	Operating Expenses	Available Revenue	Principal	Interest	Coverage
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
2023	38,393,722	25,346,340	13,047,382	4,155,000	2,091,911	2.09

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 and lease revenue.

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
2013	135,416	5,685,349	41,984	24,803	6.40%
2014	139,257	5,976,392	42,916	25,973	5.80%
2015	144,052	6,374,345	44,250	26,756	5.10%
2016	147,450	6,769,192	45,908	27,138	4.70%
2017	151,579	7,277,164	48,009	27,748	4.20%
2018	154,291	7,633,192	49,473	28,321	3.50%
2019	156,714	8,021,273	51,184	28,328	3.10%
2020	156,010	8,766,766	56,194	28,717	4.20%
2021	159,639	9,297,756	58,242	29,052	2.70%
2022	162,419	9,762,644	60,108	28,882	2.80%

Sources: Georgia Department of Labor
School enrollment provided by Columbia County Board of Education as of September 22, 2023.

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

	2023			2013		
Industry	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
Retail Trade	2,023	1	6.95%	4,867	1	18.83%
Accommodation and Food Services	5,208	2	17.89%	3,761	2	14.55%
Health Care and Social Assistance	4,917	3	16.89%	3,228	3	12.49%
Manufacturing	3,273	4	11.24%	2,714	4	10.50%
Administrative and Support and Waste Manageme	3,135	5	10.77%	2,299	5	8.89%
Construction	2,882	6	9.90%	1,907	6	7.38%
Public Administration	1,840	7	6.32%	1,284	8	4.97%
Professional, Scientific, and Technical Servi	1,390	8	4.78%	1,423	7	5.51%
Other Services (except Public Administration)	1,348	9	4.63%	1,050	9	4.06%
Finance and Insurance	708	10	2.43%	996	10	3.85%
Real Estate and Rental and Leasing	686	11	2.36%	305	16	1.18%
Transportation and Warehousing	520	12	1.79%	338	14	1.31%
Wholesale Trade	519	13	1.78%	481	12	1.86%
Arts, Entertainment, and Recreation	293	14	1.01%	524	11	2.03%
Information	208	15	0.71%	349	13	1.35%
Management of Companies and Enterprises	159	16	0.55%	322	15	1.25%
Total	29,109		100.00%	25,848		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, 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General government	156	148	140	145	142	146	143	147	149	150
Judicial system	68	69	68	70	70	72	70	97	110	114
Public safety	547	551	551	563	563	591	595	604	610	622
Public works	110	133	141	139	161	152	163	176	184	195
Health and welfare	22	15	16	16	16	12	12	12	12	11
Culture and recreation	57	86	95	101	101	117	120	121	123	131
Housing and development	47	51	56	57	57	57	59	60	68	69
Water and sewer	136	132	144	155	155	160	168	177	183	191
Storm water	22	31	36	37	40	48	47	51	51	51
Solid waste management	2	8	7	11	11	12	7	7	7	7
Rental facilities	6	8	7	7	7	7	8	14	15	15
Communications utility	3	4	4	5	5	7	7	7	8	9
Total	1176	1236	1265	1306	1328	1381	1399	1473	1520	1565

Source: Columbia County Human Resources Office

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

	For the Fiscal Year Ended June 30,									
Function	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
General government										
Number of Registered Voters	90,900	92,182	96,682	94,457	102,307	109,938	111,652	120,858	119,360	125,065
Personal Property Accounts	12,014	12,477	12,941	14,917	16,909	12,738	11,900	13,184	12,668	13,055
Judicial system										
Number of Gun Permits	2,685	2,987	4,085	3,842	3,953	3,509	4,114	7,388	3,907	2,737
Number of Marriage Licenses	999	1,074	1,351	1,779	1,745	1,672	1,729	1,704	1,795	1,683
Public safety										
Animal Adoptions	852	989	1002	1192	1,324	1,329	800	752	792	991
Number of Prisoners Processed	4,010	3,587	3,568	3,789	4,040	4,444	3,404	2,602	3,111	4,759
Public works										
Potholes Repaired	547	519	747	479	580	655	669	674	641	644
Road Signs Replaced	187	202	234	278	316	443	646	804	424	344
Health and welfare										
Home Delivered Meals	37,050	37,459	32,508	31,264	31,547	29,948	28,522	15,423	31,778	43,276
Congregate Meals Served	8,645	8,190	6,450	9,633	10,474	9,060	5,933	1,268	7,845	10,158
Culture and recreation										
Library Book Circulation	563,940	551,924	554,074	565,697	571,553	642,259	408,325	315,777	618,399	740,801
Library Collection Size	200,254	209,252	181,700	190,066	186,991	194,346	233,553	211,180	212,855	220,677
Recreation Youth Sports Participation	3,895	4,295	4,958	6,329	5,288	5,065	6,413	4,866	7,563	8,295
Housing and development										
Number of Single Family Building Permits	1,040	1,252	1,043	1,064	867	705	832	984	956	631
Number of Burn Permits	13,812	12,173	12,919	10,600	11,399	10,627	12,037	12,400	135	162
Water										
Daily Water Treatment Production Capacity in gallons	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	54,000,000
Number of Accounts	41,490	42,945	43,461	44,814	45,741	46,646	47,508	48,548	52,390	53,043
Sewer										
Maximum Daily Capacity of Treatment Plant in gallons	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	13,000,000
Number of Accounts	33,988	35,320	35,934	36,863	37,879	38,669	39,397	40,237	42,725	43,209
Solid waste management										
Number of Ground Water Monitoring Wells	35	35	36	36	40	38	39	39	39	39

Source: Various County departments

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

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General government										
County office buildings	5	5	5	5	5	5	5	5	5	5
Public safety										
Patrol vehicles	194	207	215	223	239	262	270	283	269	284
Fire stations	17	17	16	16	16	16	16	16	16	16
Public works										
Miles of County maintained roads	729	729	729	729	729	806	812	814	816	812
Miles of road resurfacing	8.39	7.16	7.03	3.67	4.5	1.3	7.5	42.48	22.9	23
Health and welfare										
Transit operating vans	9	9	10	10	11	11	11	11	11	11
Culture and recreation										
Park acreage	1,413	1,413	1463	1463	1463	1463	1528	1528	1528	1537
Parks	12	12	12	12	12	12	14	14	14	15
Community centers	4	4	4	4	4	4	4	4	4	4
Water and sewer										
Donated subdivisions	18	29	34	26	21	18	30	17	15	16
Water treatment plants	2	2	2	2	2	2	2	2	2	2
Waste water treatment plants	4	4	4	4	4	4	4	5	5	5
Storm water										
Donated subdivisions	15	25	32	20	16	9	12	12	14	10
Solid waste management										
Authorized vehicles and heavy equipment	7	7	9	6	5	5	6	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 July 1, 2023.

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	$ 12.31	$ 2.42	$ 15.67	$ 2.74
≥ 10,000	$ 12.31	3.36		
≥ 20,000	$ 12.31	4.89		
≥ 40,000	$ 12.31	6.64		

Commercial Rates

	Water		Sewer	
Water Tap Size	Base	Per 1,000 gallons	Base	Per 1,000 gallons
3/4 & 1.0"	$ 21.00	$ 2.44	$ 25.27	$ 2.78
1.5"	47.24	$ 2.44	56.87	$ 2.78
2.0'	83.79	$ 2.44	101.07	$ 2.78
3.0"	188.98	$ 2.44	227.39	$ 2.78
4.0"	336.00	$ 2.44	404.31	$ 2.78
6.0"	755.16	$ 2.44	914.74	$ 2.78
8.0"	1,347.04	$ 2.44	1,539.54	$ 2.78

Source: Columbia County Water and Sewer Services Division.

Tap and Connection Charges

Tap Categories	
A	Developer installs main & taps
B	County installed taps
*Columbia County does not install Commercial Taps. The developer must hire a licensed utility contractor to install the tap.	

Residential Tap Fees			
Size	**Category**	**Water**	**Sewer**
3/4"	A	$1,250	$1,000
	B	$2,750	$4,750
1"	A	$1,500	$1,000
	B	$3,000	$4,750

Commercial Tap Fees			
Size	**Category**	**Water**	**Sewer**
3/4"	A	$715	$1,000
1"	A	$1,250	$1,800
1 1/2"	A	$4,500	$6,800
2"	A	$8,000	$13,000
3"	A	$18,000	$30,000
4"	A	$35,000	$55,000
6" Standard Meter	A	$75,000	$120,000
6" Domestic/Fire Line	A	$80,000	$120,000
8" Standard Meter	A	$140,000	$230,000
8" Domestic/Fire Line	A	$145,000	$230,000

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, 2023.

Top Ten Customers

User	Business	Total Revenues	% of Total Operating Revenues
City of Grovetown	Municipality	$786,233	2.03%
Columbia County Board of Education	Education	349,557	0.90%
Columbia County Board of Commissioners	Government	260,704	0.67%
Brandon Wilde	Retirement Community	133,914	0.35%
Ansley	Apartment Complex	109,521	0.28%
Shenandoah Ridge	Apartment Complex	94,850	0.24%
BSFR Prop Management	Rental Properties	85,603	0.22%
Arrowwood Mobile Home Park	Mobile Home Park	82,704	0.21%
RK Riverstone Master Tenant, LLC	Apartment Complex	76,958	0.20%
CX Station at Brighton Lease Company, LLC	Apartment Complex	75,864	0.20%
		$2,055,908	5.30%

(1) Based upon total fiscal year 2023 operating revenues of $38,731,227.
Source: Columbia County Water and Sewer Services Division.

Total Customers

Water and Sewerage Customers

Year	Water	Sewer
2019	46,646	38,669
2020	47,508	39,397
2021	48,548	40,237
2022	52,390	42,725
2023	53,043	43,209

The total number of accounts as of June 30, 2023, was 53,066, 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, 2023.

Plant		2019	2020	2021	2022	2023
Blanchard	Avg Flow MGD	13.46	13.73	14.88	16.30	13.79
	Max Flow MGD	31.54	25.98	27.96	33.06	23.32
Clark's Hill	Avg Flow MGD	2.40	2.49	2.16	2.34	1.97
	Max Flow MGD	3.29	3.28	2.88	6.14	2.68
Total	Avg Flow MGD	15.86	16.22	17.04	18.64	15.76
	Max Flow MGD	34.83	29.26	30.84	39.20	26.00

Wastewater Demand

Plant		2019	2020	2021	2022	2023
Reed Creek	Avg Flow MGD	3.36	4.14	3.55	3.22	4.03
	Max Flow MGD	3.87	7.19	6.38	7.53	10.20
Crawford Creek	Avg Flow MGD	0.98	1.05	1.00	0.93	1.01
	Max Flow MGD	1.06	1.39	1.19	1.21	1.33
Little River	Avg Flow MGD	4.45	5.42	5.02	4.42	5.16
	Max Flow MGD	4.89	6.17	5.59	8.11	9.77
Kiokee Creek	Avg Flow MGD	0.048	0.037	0.070	0.11	0.13
	Max Flow MGD	0.070	0.050	0.083	0.19	0.27
Harlem	Avg Flow MGD	N/A	N/A	0.23	0.21	0.26
	Max Flow MGD	N/A	N/A	0.27	0.45	0.80
Total	Avg Flow MGD	8.84	10.65	9.87	8.89	10.59
	Max Flow MGD	9.88	14.80	13.51	17.49	22.37

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, 2023, included in the financial section of the Annual Comprehensive Financial Report. The information in the following table for the fiscal years ended June 30, 2019 through 2022 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

	2019	2020	2021	2022	2023
Operating revenue					
Charges for services	$ 34,353,556	$ 36,126,152	$ 37,205,472	$ 37,840,294	$ 37,242,608
Tap fees	1,884,303	1,800,252	2,009,886	2,217,038	1,479,683
Other	84,552	187,777	66,620	143,308	8,936
Total operating revenue	36,322,411	38,114,181	39,281,978	40,200,640	38,731,227
Operating expenses					
Operating expenses	19,647,351	21,921,570	21,139,850	23,047,086	25,346,340
Depreciation/amortization	11,358,738	11,694,615	11,889,195	12,466,130	12,818,850
Total operating expenses	31,006,089	33,616,185	33,029,045	35,513,216	38,165,190
Operating income	5,316,322	4,497,996	6,252,933	4,687,424	566,037
Non-operating revenues/(expenses)					
Interest income	1,417,183	1,083,065	(289,199)	(2,507,670)	(398,899)
Interest expense	(2,061,653)	(1,401,542)	(1,837,684)	(1,655,183)	(1,477,160)
Lease revenue	-	-	-	66,741	61,394
Gain on sale of capital assets	7,759	3,282	220	964	-
Total non-operating revenues/(expenses)	(636,711)	(315,195)	(2,126,663)	(4,095,148)	(1,814,665)
Income before contributions/transfers	4,679,611	4,182,801	4,126,270	592,276	(1,248,628)
Contributions/transfers					
Capital contributions	3,416,168	6,839,794	5,406,098	4,833,348	7,560,221
Transfers	-	-	(66,825)	196,444	585,005
Total contributions/transfers	3,416,168	6,839,794	5,339,273	5,029,792	8,145,226
Net income/change in net position	$ 8,095,779	$ 11,022,595	$ 9,465,543	$ 5,622,068	$ 6,896,598

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				
	2019	2020	2021	2022	2023
Net income/change in net position	$ 8,095,779	$ 11,022,595	$ 9,465,543	$ 5,622,068	$ 6,896,598
Plus:					
Interest expense	2,061,653	1,401,542	1,837,684	1,655,183	1,477,160
Costs of bond issuance	-	-	-	-	-
Depreciation/amortization	11,358,738	11,694,615	11,889,195	12,466,130	12,818,850
	13,420,391	13,096,157	13,726,879	14,121,313	14,296,010
Less:					
Interest income on construction fund and investment account	-	-	-	-	-
Gain on sale of capital assets	7,759	3,282	220	964	-
Capital contributions	3,416,168	6,839,794	5,406,098	4,833,348	7,560,221
Transfers	-	-	(66,825)	196,444	585,005
	3,423,927	6,843,076	5,339,493	5,030,756	8,145,226
Net income available for debt service	18,092,243	17,275,676	17,852,929	14,712,625	13,047,382
Total annual debt service (1)	$ 5,613,347	$ 5,937,627	$ 6,256,794	$ 6,242,035	$ 6,246,911
Historical debt service coverage	3.22	2.91	2.85	2.36	2.09

(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 2022, the County authorized the levy and collection of a special purpose local option sales and use tax, which commenced on January 1, 2023, 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 $28.114 million 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
2019	$	23,698,787	9.24%
2020(1)	$	29,397,657	24.05%
2021	$	31,357,554	6.67%
2022	$	34,233,504	9.17%
2023(2)	$	25,954,950	-24.18%

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

Tax Levies and Collection

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

		Collected within the Calendar Year of Levy		Collections in	Total Collections to Date	
Calendar Year	Total Tax Levy	Amount	Percentage of Levy	Subsequent Years	Amount	Percentage of Levy
2019	50,175,345	47,095,488	93.86%	3,078,771	50,174,259	100.00%
2020	53,224,755	49,343,902	92.71%	3,878,284	53,222,186	100.00%
2021	54,827,119	51,187,005	93.36%	3,627,149	54,814,154	99.98%
2022	60,132,875	55,918,239	92.99%	4,130,446	60,048,685	99.86%
2023	61,798,469	57,304,430	92.73%	-	57,304,430	92.73%

(1) Includes all taxes levied by the Columbia County Board of Commissioners only.
(2) As of November 21, 2023.

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
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
2023	8,802,027,464	54,095,120	12,251,800	106,259,924	8,974,634,308	(770,634,520)	8,203,999,788	(724,485,967)	8,250,148,341	22,436,585,770

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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
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
2023	4.895	0.559	2.788	8.242	17.200	0.000	17.200	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 2023. 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.	Amazon.Com Services LLC	$ 121,569,107	$ 595,081	1.48%
2.	Georgia Power	71,945,608	352,174	0.88%
3.	John Deere Commercial Products	32,307,252	158,144	0.39%
4.	Georgia Iron Works	30,515,353	149,373	0.37%
5.	CX Station at Brighton DST	24,827,366	121,530	0.30%
6.	Spyglass-Augusta LLC	23,920,355	117,090	0.29%
7.	LCS Brandon Wilde LLC	22,676,497	111,001	0.28%
8.	Club Car LLC	21,075,308	103,164	0.26%
9.	Grand Oak River Island LLC	20,742,563	101,535	0.25%
10.	Pollard Land Company	19,936,891	97,591	0.24%
		$ 389,516,300	$ 1,906,683	4.75%
	Total taxable assessed value	$ 8,203,999,788		

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, 2023.

Category	Amount Issued	Amount Outstanding
General obligation bonds:		
Series 2015	$ 15,000,000	$ -
Series 2016A	14,400,000	2,245,000
Series 2017	60,000,000	10,805,000
Series 2022	44,990,000	44,150,000
Bond issuance premiums	-	1,867,662
Total	$ 134,390,000	$ 59,067,662

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 $825.0 million and the legal debt margin is $766.0 million.

Computation of Legal Debt Margin

Taxable (net) assessed value - Bond Digest - as of January 1, 2023	$ 8,250,148,341
Legal debt limit - 10%	825,014,834
Debt applicable to debt limit, less resources restricted to repaying principal	(59,018,502)
Legal debt margin	$ 765,996,332

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, 2023, included in the financial section of the Annual Comprehensive Financial Report. The information in the following table for the fiscal years ended June 30, 2019 through 2022 has been extracted from previous audited financial statements of the County.

	Fiscal Years Ended June 30				
Revenues:	2019	2020	2021	2022	2023
Taxes - Property	$ 40,863,210	$ 46,092,568	$ 50,058,820	$ 50,345,794	$ 52,056,696
Taxes - Sales	19,551,276	21,458,947	27,783,634	28,531,303	29,755,131
Taxes - Other	2,752,145	2,807,545	3,038,528	3,203,354	3,266,007
Licenses and Permits	448,720	455,413	473,005	530,569	482,995
Charges for Services	5,330,357	5,015,256	5,817,765	5,975,029	5,893,712
Intergovernmental Revenue	3,169,698	3,646,688	3,354,473	2,771,689	2,916,236
Fines and Forfeitures	1,629,281	1,431,713	1,620,384	1,481,997	1,619,941
Investment Income	1,129,119	898,415	31,997	(2,949,220)	352,811
Contributions and donations	2,396	530	-	-	-
Other Income	1,077,986	1,059,271	1,326,552	1,393,539	1,421,283
Total Revenues	75,954,188	82,866,346	93,505,158	91,284,054	97,764,812
Expenditures:					
Current:					
General Government	15,631,115	15,800,164	18,070,666	18,872,457	19,724,907
Judicial	7,104,590	7,517,025	7,343,826	7,417,184	7,741,688
Public Safety	29,057,860	27,850,390	30,173,615	32,051,778	34,251,601
Public Works	5,051,357	5,176,855	5,519,726	6,120,668	6,635,369
Health and Welfare	1,487,789	1,053,930	1,116,052	1,242,775	1,288,272
Culture and Recreation	5,139,950	5,906,781	6,170,542	7,031,787	7,633,364
Housing and Development	3,728,951	4,228,965	3,632,536	3,744,674	3,998,752
Debt Service	-	-	-	78,576	90,560
Total Expenditures	67,201,612	67,534,110	72,026,963	76,559,899	81,364,513
Excess (Deficiency) of Revenues Over Expenditures	8,752,576	15,332,236	21,478,195	14,724,155	16,400,299
Other Financing Sources (Uses)					
Sale of Property	19,684	17,489	27,696	26,433	1,232
Leases/SBITAs Issued	-	-	-	461,638	30,150
Transfers Out	(8,894,719)	(17,446,809)	(9,481,516)	(13,101,532)	(27,039,714)
Transfers In	200,000	200,000	200,000	200,000	1,894,210
Total Other Finance Sources (Uses)	(8,675,035)	(17,229,320)	(9,253,820)	(12,413,461)	(25,114,122)
Net Change in Fund Balances	77,541	(1,897,084)	12,224,375	2,310,694	(8,713,823)
Fund Balance, Beginning	47,858,951	47,936,492	46,039,408	58,263,783	60,574,477
Fund Balance, Ending	$ 47,936,492	$ 46,039,408	$ 58,263,783	$ 60,574,477	$ 51,860,654

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 2023, and the fiscal year ending June 30, 2024, prepared in conformity with GAAP as applied to governmental units. The budgets for fiscal year 2023 and 2024 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.

	2023	2024
Sources:		
Taxes - property	$ 49,813,469	$ 51,078,999
Taxes - sales	25,200,000	29,293,304
Taxes - other	2,705,000	3,105,000
Licenses and permits	450,000	475,000
Charges for services	4,650,000	5,375,000
Intergovernmental revenue	2,700,487	2,700,765
Fines and forfeitures	1,548,500	1,448,500
Investment income	300,000	300,000
Other income	1,087,396	1,199,396
Transfers in	200,000	200,000
Total sources	$ 88,654,852	$ 95,175,964
Uses:		
General government	$ 26,312,243	$ 26,809,726
Judicial	7,881,786	8,351,989
Public safety	32,581,611	35,032,265
Public works	6,304,942	6,957,197
Health and welfare	1,245,901	1,283,002
Culture and recreation	7,088,633	7,690,484
Housing and development	3,415,166	4,071,175
Transfers out	3,824,570	4,980,126
Total uses	$ 88,654,852	$ 95,175,964

SINGLE AUDIT SECTION

Cherry Bekaert LLP
Your Guide Forward

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

To the Columbia County Board of Commissioners
Columbia County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Columbia County, Georgia (the "County") as of and for the year ended June 30, 2023, 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 15, 2023.

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 15, 2023

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, 2023. 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, 2023.

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 15, 2023

COLUMBIA COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2023

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	$ 13,628
Passed through the State of Georgia Criminal Justice Coordinating Council			
Federal Victims of Crime Act Assistance Grant Program			
Victims of Crimes Act (VOCA)	16.575	15POVC-22-GG-00691-A / C22-8-076	41,253
Total U.S. Department of Justice			54,881
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	702,464
Hardy McManus	20.205	PI 0013704	3,238,120
Total Highway Planning and Construction Cluster			3,940,584
Formula Grants for Rural Areas			
UMTA/Transit Operating Assistance	20.509	GA-2022-011-00	213,656
Total U.S. Department of Transportation			4,154,240
U.S. Department of the Treasury			
Passed through State of Georgia Governor's Office			
Coronavirus State and Local Fiscal Recovery Funds (SLFRF)			
COVID - 19 ARPA Judicial Grant - CYCLE 1	21.027	2022_ARPA_01	329,983
COVID - 19 ARPA Judicial Grant - CYCLE 2	21.027	2022_ARPA_3Y009	62,062
COVID - 19 ARPA Judicial Grant - 2023	21.027	2023_ARPA_3Y009	349,729
COVID - 19 Coronavirus State and Local Fiscal Recovery Funds (SLFRF)	21.027	Unknown	4,128,942
Total Coronavirus State and Local Fiscal Recovery Funds			4,870,716
Total U.S. Department of the Treasury			4,870,716
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	84,472
Passed through Criminal Justice Coordinating Council			
Block Grants for Prevention and Treatment of Substance Abuse			
Accountability Courts	93.959	J23-8-132	296,509
Total U.S. Department of Health and Human Services			380,981
U.S. Department of Homeland Security			
Passed through Georgia Emergency Management and Homeland Security Agency			
Hazard Mitigation Grant Program (HMGP)			
Hazard Mitigation Grant - HMGP Generators	97.039	HMGP 4338-0035	88,026
Emergency Management Performance Grants	97.042	OEM21-038	33,495
Total U.S. Department of Homeland Security			121,521
Total Expenditures of Federal Awards			**$ 9,582,339**

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, 2023

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, 2023. 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, 2023.

Note 5—Noncash awards

The County did not receive noncash federal awards during the year ended June 30, 2023.

COLUMBIA COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2023

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
20.205	Highway Planning and Construction

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

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

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

None reported.

Section III—Federal Awards Findings and Questioned Costs

None reported.

COMPLIANCE SECTION

Cherry Bekaert LLP
Your Guide Forward

Report of Independent Accountant

To the Columbia County Board of Commissioners
Columbia County, Georgia

We have examined management's assertion included in the accompanying Certification 9-1-1 Expenditures regarding the Columbia County, Georgia's (the "County") compliance during the fiscal year ended June 30, 2023 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, 2023 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 15, 2023

Columbia County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2023

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)	
	_____		$ -
	_____		$ -
	_____		$
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)	$ 415,817
3c	Maintenance costs	46-5-134(f)(1)(A)	$ 844,896
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$ 260,248
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)	$ 1,439,075
5b	Employee benefits	46-5-134(f)(1)(C)	$ 435,188
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 16,523
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)	$ 107,647
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, 2023

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)	$ 168,634
13c	Maintenance costs	46-5-134(f)(2(B)(ii)	$ 94,430
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)	$ -
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, 2023

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		$ 3,319
			$
			$
			$
			$
			$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 3,785,779

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 10/17/23

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

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

Signature of Chief Financial Officer Leanne C Reece Date 10.16.23

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