SCREVEN COUNTY, GEORGIA

AUDITED FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Screven County, Georgia
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CAINES HODGES
CERTIFIED PUBLIC ACCOUNTANTS

Donald T. Caines, CPA
Carlton H. Hodges, CPA
Matthew E. Caines, CPA
Amanda S. Futrell, MAcc

Caines, Hodges & Company, P.C.
5302 Frederick Street • Suite 203
Savannah, GA 31405
Tel: (912) 233-6383
www.caineshodges.com

Member American Institute of Certified Public Accountants
and Georgia Society of Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Honorable Chairman and Members of the
Board of Commissioners of Screven County
Sylvania, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Screven County, Georgia, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Screven County, Georgia's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Screven County Development Authority or Screven County Department of Health, which represent 90.3%, 99.1%, and 56.9%, respectively, of the assets, net position, and revenues of the discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Screven County Development Authority or Screven County Department of Health, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Screven County, Georgia, as of June 30, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 48 to 51, and the schedules of proportionate share of net pension liability/OPEB liability and schedules of contributions on pages 53 to 58 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The management of Screven County, Georgia, has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical contest. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Screven County, Georgia's basic financial statements. The combining, individual fund statements with comparative and budgetary information, and other schedules, including the Schedules of Projects Constructed with Special Sales Tax Proceeds, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining, individual fund statements with comparative and budgetary information, and other schedules, including the Schedules of Projects Constructed with Special Sales Tax Proceeds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining, individual fund statements with comparative and budgetary information, and other schedules, including the Schedules of Projects Constructed with Special Sales Tax Proceeds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 30, 2020, on our consideration of Screven County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Screven County, Georgia's internal control over financial reporting and compliance.

Cairns, Hodges & Company, P.C.

July 30, 2020

Screven County, Georgia
Statement of Net Position
June 30, 2019

	Primary Governmental	
	Governmental Activities	Component Units
Assets		
Current assets		
Cash and cash equivalents (Note 5)		
Unrestricted	$ 7,550,935	$ 2,305,713
Restricted	916,731	
Receivables:		
Accounts	260,419	56,042
From primary government		134,275
Property taxes	343,875	21,220
Sales taxes	264,535	
Intergovernmental	89,803	29,984
Prepaid items	48,861	
Noncurrent assets		
Proportionate share of collective net SEAD-OPEB asset		30,986
Capital assets (Note 8)		
Nondepreciable capital assets	249,665	1,275,096
Depreciable capital assets, net	20,557,351	5,121
Total assets	30,282,175	3,858,437
Deferred outflows of resources		
Related to pension contributions		75,903
Related to state OPEB contributions		45,099
Related to SEAD-OPED fund		2,437
Total deferred outflows of resources	0	123,439
Liabilities		
Current liabilities		
Accounts payable	124,495	387,661
Accrued expenses	147,578	
Accrued interest payable	10,765	
Compensated absences payable	128,183	
Capital lease payable	300,334	
Payable to component unit - Screven County Hospital Authority	134,275	
Landfill postclosure care costs payable	66,956	
Other		2,340
Long-term liabilities: (Note 10)		
Compensated absences payable (net of current portion)	144,698	13,673
Capital lease payable (net of current portion)	571,908	
Proportionate share of:		
Collective net pension liability		306,395
Net state OPEB liability		173,701
Landfill postclosure care costs payable (net of current portion)	822,619	
Total liabilities	2,451,811	883,770
Deferred inflows of resources		
Related to pension plan		21,080
Related to state OPEB fund		89,227
Related to SEAD-SPEB fund		5,905
Total inflows of resources	0	116,212
Net position		
Net investment in capital assets (Note 17)	19,934,774	1,280,217
Restricted for:		
Capital projects	916,731	
Program purposes	937,338	293,962
Unrestricted	6,041,521	1,407,715
Total net position	$ 27,830,364	$ 2,981,894

The accompanying notes are an integral part of the financial statements.

Screven County, Georgia
Statement of Activities
For the Year Ended June 30, 2019

Function/Program	Expenses	Program Revenues: Charges for Services and Fines	Program Revenues: Operating Grants, Contributions and Interest	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Component Unit
Primary government						
Governmental activities						
General government	$ 2,031,339	$ 301,427			$ (1,729,912)	
Judicial	991,140	67,529			(923,611)	
Public safety	5,727,341	2,720,746		$ 128,967	(2,877,628)	
Public works	3,086,099	428,748		714,146	(1,943,205)	
Health and welfare	128,515				(128,515)	
Culture and recreation	865,405	163,887			(701,518)	
Housing and development	259,892	39,069			(220,823)	
Interest	26,295				(26,295)	
Total governmental activities	$ 13,116,026	$ 3,721,406	$ 0	$ 843,113	(8,551,507)	
Component units						
Department of Public Health	$ 389,603	$ 172,621	$ 348,416			$ 131,434
Industrial Development Authority	253,024	22,500	359,067			128,543
Hospital Authority	687,587		687,587			0
Total component units	$ 1,330,214	$ 195,121	$ 1,395,070	$ 0		259,977
General revenues						
Property taxes					5,244,384	
Sales taxes					2,327,041	
Insurance premium taxes					708,361	
Other taxes					1,650,685	
Investment earnings					68,851	3,356
Gain on sale of assets					8,363	
Miscellaneous					31,054	
Total general revenues					10,038,739	3,356
Change in net position					1,487,232	263,333
Net position beginning of year						
As previously stated					26,343,132	2,720,952
Prior period adjustment						(2,391)
As restated					26,343,132	2,718,561
Net position end of year					$ 27,830,364	$ 2,981,894

The accompanying notes are an integral part of the financial statements.

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

	General Fund	Fire Protection Special Service District Fund	Special Services District-Unincorporated and Jointly Funded-Fund	2013 SPLOST Fund	2019 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
Assets							
Cash							
Unrestricted	$ 4,594,962	$ 259,832	$ 785,591	$ 718,772	$ 524,372	$ 667,406	$ 7,550,935
Restricted	916,731						916,731
Receivables:							
Accounts	170,984	34,860	49,205			5,370	260,419
Property taxes	343,875						343,875
Sales taxes	163,006				101,529		264,535
Intergovernmental	46,245					43,558	89,803
Interfund balances	1,245,037	139,374				592	1,385,003
Prepaid items	48,861						48,861
Total assets	$ 7,529,701	$ 434,066	$ 834,796	$ 718,772	$ 625,901	$ 716,926	$ 10,860,162
Liabilities, Deferred Inflows of Resources and Fund Balances							
Liabilities							
Accounts payable	$ 258,002					$ 768	$ 258,770
Accrued expenditures	147,578						147,578
Interfund balances	592	$ 404,824	$ 327,604	$ 335,021	$ 154,391	162,571	1,385,003
Total liabilities	406,172	404,824	327,604	335,021	154,391	163,339	1,791,351
Deferred inflows of resources							
Property taxes and fees	286,801	29,242					316,043
Intergovernmental	46,245						46,245
	333,046	29,242	0	0	0	0	362,288
Total liabilities and deferred inflows of resources	739,218	434,066	327,604	335,021	154,391	163,339	2,153,639
Fund balances							
Nonspendable - prepaid items	48,861						48,861
Restricted for:							
Landfill closure and post-closure	889,575						889,575
Special service district-unincorporated area			507,192				507,192
Judicial						12,149	12,149
Public safety						479,065	479,065
Public works						62,373	62,373
Capital outlays	916,731			383,751	471,510		1,771,992
Unassigned	4,935,316						4,935,316
Total fund balances	6,790,483	0	507,192	383,751	471,510	553,587	8,706,523
Total liabilities, deferred inflows of resources and fund balances	$ 7,529,701	$ 434,066	$ 834,796	$ 718,772	$ 625,901	$ 716,926	$ 10,860,162

The accompanying notes are an integral part of the financial statements.

Screven County, Georgia
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2019

Total Governmental Fund Balances		$ 8,706,523
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Cost	$ 37,400,426	
Less accumulated depreciation	(16,593,410)	20,807,016
Property taxes are deferred in the governmental funds because they are not available but they are reported as revenue on the statement of activities.		316,043
Intergovernmental revenues are deferred in the governmental funds because they are not available but they are reported as revenue on the statement of activities.		46,245
Accrued interest on long-term debt is not reported at the fund financial reporting level, but is reported at the government-wide reporting level.		(10,765)
Liabilities, including bonds and compensated absences are not due and payable in the current period and therefore are not reported in the funds.		
Capital lease payable	(872,242)	
Landfill closure and postclosure care costs	(889,575)	
Compensated absences	(272,881)	(2,034,698)
Net Position of Governmental Activities		$ 27,830,364

The accompanying notes are an integral part of the financial statements.

Screven County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2019

	General Fund	Fire Protection Special Service District Fund	Special Services District-Unincorporated and Jointly Funded-Fund	2013 SPLOST Fund	2019 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
Revenues							
Taxes	$ 7,750,588		$ 908,045	$ 637,561	$ 625,147	$ 85,305	$ 10,006,646
Licenses and permits	10,078		61,067				71,145
Intergovernmental	876,444	$ 2,000					878,444
Charges for services	2,561,180	274,717				404,729	3,240,626
Fines and forfeitures	300,726					108,909	409,635
Investment earnings	65,811	222	1,004	515	754	1,814	70,120
Miscellaneous	27,804	3,250					31,054
Total revenues	11,592,631	280,189	970,116	638,076	625,901	600,757	14,707,670
Expenditures							
Current:							
General government	1,979,871					4,205	1,984,076
Judicial	987,131					4,786	991,917
Public safety	4,029,066	885,078				543,863	5,458,007
Public works	2,486,240		3,364			274,780	2,764,384
Health and welfare	87,266		30,568				117,834
Culture and recreation	733,821						733,821
Housing and development	142,919		109,871				252,790
Capital outlay - SPLOST				215,265			215,265
Intergovernmental - SPLOST				113,802	154,391		268,193
Debt service:							
Principal retirement				409,447			409,447
Interest and fiscal charges				28,909			28,909
Total expenditures	10,446,314	885,078	143,803	767,423	154,391	827,634	13,224,643
Excess (deficit) of revenues to expenses	1,146,317	(604,889)	826,313	(129,347)	471,510	(226,877)	1,483,027
Other financing sources (uses)							
Proceeds from sales of surplus	8,363						8,363
Transfers	(650,121)	604,889	(319,121)			364,353	0
Total other financing sources	(641,758)	604,889	(319,121)	0	0	364,353	8,363
Change in fund balances	504,559	0	507,192	(129,347)	471,510	137,476	1,491,390
Fund balance beginning of year	6,285,924	0	0	513,098	0	416,111	7,215,133
Fund balance end of year	$ 6,790,483	$ 0	$ 507,192	$ 383,751	$ 471,510	$ 553,587	$ 8,706,523

The accompanying notes are an integral part of the financial statements.

Screven County, Georgia

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the Year Ended June 30, 2019

Net Changes In Fund Balances - Total Governmental Funds		$ 1,491,390
Amounts reported for governmental activities in the statement of activities are different because:		
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 as depreciation expense. This is the amount by which capital outlay exceeds depreciation expense in the current period.		
Depreciation expense	$ (1,271,921)	
Capital outlay	1,007,287	(264,634)
Property taxes in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Deferred at 6/30/19	316,043	
Deferred at 6/30/18	(392,218)	(76,175)
Intergovernmental revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Deferred at 6/30/19	46,245	
Deferred at 6/30/18	(82,845)	(36,600)
Repayment of capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		294,447
Repayment of general obligation debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		115,000
Interest expense reported in the statement of activities does not require the use of current financial resources and therefore is not reported as expenditures in governmental funds.		
Liability at 6/30/19	(10,765)	
Liability at 6/30/18	13,379	2,614
Landfill closure and post closure care reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Liability at 6/30/19	(889,575)	
Liability at 6/30/18	870,425	(19,150)
Compensated absences reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Liability at 6/30/19	(272,881)	
Liability at 6/30/18	253,221	(19,660)
Change In Net Position of Governmental Activities		$ 1,487,232

The accompanying notes are an integral part of the financial statements.

Screven County, Georgia
Statement of Fiduciary Assets and Liabilities
Agency Funds
June 30, 2019

Assets	
Cash and cash equivalents	$ 295,845
Liabilities	
Due to other jurisdictions	$ 295,845

The accompanying notes are an integral part of the financial statements.

Screven County, Georgia
Combining Statement of Net Position
Component Units
June 30, 2019

	Screven County Department of Health	Screven County Development Authority	Screven County Hospital Authority	Total
Assets				
Current assets				
Cash	$ 411,028	$ 1,653,531	$ 241,154	$ 2,305,713
Receivables:				
Accounts	56,042			56,042
From primary government			134,275	134,275
Taxes		21,220		21,220
Intergovernmental		29,984		29,984
Noncurrent assets				
Proportionate share of collective net SEAD-OPEB asset	30,986			30,986
Capital assets				
Nondepreciable capital assets		1,275,096		1,275,096
Depreciable capital assets, net		5,121		5,121
Total assets	498,056	2,984,952	375,429	3,858,437
Deferred outflows of resources				
Related to pension contributions	75,903			75,903
Related to state OPEB contributions	45,099			45,099
Related to SEAD-OPED fund	2,437			2,437
Total deferred outflows of resources	123,439	0	0	123,439
Liabilities				
Current liabilities				
Accounts payable	33,170	4,852	349,639	387,661
Other liabilities		2,340		2,340
Long-term liabilities				
Compensated absences	13,673			13,673
Proportionate share of:				
Collective net pension liability	306,395			306,395
Net state OPEB liability	173,701			173,701
Total liabilities	526,939	7,192	349,639	883,770
Deferred inflows of resources				
Related to pension plan	21,080			21,080
Related to state OPEB fund	89,227			89,227
Related to SEAD-SPEB fund	5,905			5,905
	116,212	0	0	116,212
Net position				
Investment in capital assets		1,280,217		1,280,217
Restricted for health and welfare programs	293,962			293,962
Unrestricted	(315,618)	1,697,543	25,790	1,407,715
Total net position	$ (21,656)	$ 2,977,760	$ 25,790	$ 2,981,894

The accompanying notes are an integral part of the financial statements.

Screven County, Georgia
Combining Statement of Activities
Component Units
For the Year Ended June 30, 2019

	Screven County Department of Health	Screven County Development Authority	Screven County Hospital Authority	Total
Expenses				
Health and welfare	$ 389,603		$ 687,587	$ 1,077,190
General government		$ 253,024		253,024
Total expenses	389,603	253,024	687,587	1,330,214
Revenues				
Program revenues				
Charges for services	172,621	22,500		195,121
Operating grants and contributions	348,416	359,067	687,587	1,395,070
Total program revenues	521,037	381,567	687,587	1,590,191
Net program revenue	131,434	128,543	0	259,977
General revenues				
Investment earnings	1,010	2,346		3,356
Change in net position	132,444	130,889	0	263,333
Net position beginning of year				
As previously stated	(151,709)	2,846,871	25,790	2,720,952
Prior period adjustment	(2,391)			(2,391)
As restated	(154,100)	2,846,871	25,790	2,718,561
Net position end of year	$ (21,656)	$ 2,977,760	$ 25,790	$ 2,981,894

The accompanying notes are an integral part of the financial statements.

Note 1 - Reporting Entity

Screven County, Georgia, (the County) is a political subdivision of the State of Georgia. The County is governed by a seven-member elected board of commissioners which is governed by state statutes and regulations. There are certain elected officials whose operations are wholly included within the financial records and financial statements of the County. These elected officials include the Sheriff, Tax Commissioner, Probate Court Judge, Magistrate Court Judge and Clerk of Court.

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For the County, this entity includes the various constitutional officers including the Clerk of Court, the Sheriff, the Probate Court, the Tax Commissioner and the Magistrate Court.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the County in that the County approves the budget, levies their taxes or issues their debt.

The component unit columns included on the government-wide financial statements identify the financial data of the County's discretely presented component units. They are reported separately to emphasize that they are legally separate from the County.

A brief description of the discretely presented component units follows:

Screven County Industrial Development Authority (the Development Authority) - The Development Authority is responsible for encouraging economic development within the County. All of the members of the board of the Development Authority are appointed by the County Commission. The Development Authority is fiscally dependent upon the County due to the fact that the Development Authority has received operating subsidies from the County for several years, and thus a pattern of financial burden upon the County has been established. Separately issued financial statements for the Development Authority may be obtained from its administrative office.

Screven County Department of Health (the Department of Health) - The Department of Health works to promote and preserve the health of the citizens of Screven County. The board of directors of the Department of Health consists of seven members, a majority of these board members being appointed by the County Commission. Although the County does not have the authority to approve or modify the Department of Health's budgets, it does have the ability to control the amount of funding it provides to the Department of Health and such funding is significant to the overall operations of the Department of Health. Separately issued financial statements are available from the Department of Health's administrative offices.

Note 1 - Reporting Entity (continued)

Screven County Hospital Authority - (the Hospital Authority) The Hospital Authority is a public corporation that was created on September 23, 1947, by the Board of County Commissioners of Screven County, Georgia, to operate, control, and manage all matters concerning the county's health care functions. The County nominates a voting majority of the Authority Board members and one County Commissioner serves as a member of the Hospital Authority. The County has also guaranteed certain debt of the Authority. Prior to December 7, 2010, the Hospital Authority operated an acute care hospital, Screven County Hospital, and two physician practices, Screven Medical Associates and Screven County Family Medicine. On December 6, 2010, the Hospital Authority entered an Asset Purchase Agreement to sell substantially all of the assets and liabilities of its operating hospital to Screven County Hospital, LLC, a subsidiary of Optim Healthcare. The agreement became effective at 12:01 AM on the following day. The Hospital Authority retained responsibility of the frozen defined benefit pension plan and the 403(b) pension plan, but did not have any other significant activities subsequent to the effective date of the Asset Purchase Agreement. The Hospital Authority employees were given the option to rollover their 403(b) pension amounts into a new Screven County Hospital, LLC 401(k) pension plan. Additionally, the County has agreed to reimburse the new owners for indigent care in an amount up to $600,000 per year. The Hospital Authority does not issue separate financial statements.

Note 2 - Summary of Significant Accounting Policies

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting.

The most significant of the County's accounting policies are described below.

Basis of Presentation
The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements - The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the County as a whole. The primary government and the component units are presented separately within these financial statements with the focus on the primary government. All funds other than fiduciary activities are included at the government-wide reporting level. Individual funds are not displayed but the statements distinguish between governmental activities and business-type activities. Governmental activities are generally supported by taxes, intergovernmental revenues and other nonexchange revenues. The County does not have any business-type activities.

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Note 2 - Summary of Significant Accounting Policies (continued)

The statement of net position presents the financial position of the governmental activities of the County and it's discretely presented component units at year-end.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The County does not allocate indirect expenses to functions in the statement of activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the County's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is to which function the revenues are restricted.

Other revenue sources not properly included with program revenues are reported as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and each identifiable business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements - During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. Fund financial statements are provided for governmental and fiduciary funds.

Major individual governmental funds are reported in separate columns.

Fund Accounting - The County uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The County uses two categories of funds: governmental and fiduciary.

Governmental Funds - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The County reports the difference between governmental fund assets and liabilities as fund balance. The following are the County's major governmental funds:

Note 2 - Summary of Significant Accounting Policies (continued)

The General Fund – The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund's fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of the State of Georgia.

The Fire Protection Special Service District Fund - This fund is used to account for financial resources to be used to provide fire protection services to a special service district comprised of incorporated and incorporated areas of the County, with the exception the City of Newington and the City of Sylvania.

The Special Services District - Unincorporated and Jointly Funded Services - Fund - This fund is used to account for financial resources to be used for a special service tax district which is composed of the incorporated areas of the County as agreed to in an intergovernmental agreement with the municipalities of the County.

Major Capital Projects Fund - 2013 SPLOST Fund - This fund is used to account for financial resources to be used for the acquisition or construction of capital projects authorized and funded by the 2013 special purpose local option sales tax. This special purpose local option sales tax was approved in November, 2011, and went into effect January 1, 2013.

Major Capital Projects Fund - 2019 SPLOST Fund - This fund is used to account for financial resources to be used for the acquisition or construction of capital projects authorized and funded by the 2019 special purpose local option sales tax. This special purpose local option sales tax was approved in November, 2018, and went into effect January 1, 2019.

Fiduciary Funds – The County's fiduciary fund reporting focuses on changes in assets and liabilities. The County's fiduciary funds are all agency funds used by the various constitutional offices to report collections and disbursements of property taxes, fees, and fines.

Measurement Focus

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net position. The statement of activities reports revenues and expenses.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

Note 2 - Summary of Significant Accounting Policies (continued)

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, the governmental funds use the modified accrual basis of accounting. Fiduciary funds use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues – Exchange Transactions - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, the phrase "available for exchange transactions" means expected to be received within 60 days of year-end.

Revenues - Non-exchange Transactions - Non-exchange transactions in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. (Note 7) Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property taxes, sales taxes, interest and federal and state grants.

Unearned Revenue - Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

On both the government-fund financial statements and the government-wide financial statements, revenues are deferred for grants and entitlements received before the eligibility requirements are met (e.g., cash advances).

Expenses/Expenditures - On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

Note 2 - Summary of Significant Accounting Policies (continued)

Assets, Liabilities and Fund Equity

Cash, Cash Equivalents, and Investments
Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County.

Investments are stated at fair value based on quoted market prices.

Georgia law authorizes the County to invest in the following type of obligations:

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the United States Government or government agency
- Obligations of any corporation of the United States Government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)
- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

Receivables
All trade and property tax receivables are reported net of an allowance for uncollectibles, where applicable.

Interfund Balances
On the fund financial statements, receivables and payables resulting from short term interfund loans are classified as "interfund receivables/interfund payables." These amounts are eliminated in the governmental activities column of the statement of net position.

Prepaid Items
Payments made to vendors for services that will benefit periods beyond the current year end, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reserved as this amount is not available for general appropriation. Prepaid items consist of prepayments of insurance. Premiums paid for insurance coverage are allocated between the periods for which coverage is obtained.

Capital Assets
General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in governmental funds. The County reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the governmental fund financial statements.

Note 2 - Summary of Significant Accounting Policies (continued)

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars or at management's discretion for items less than this threshold. The County capitalizes all infrastructure constructed after July 1, 2003 and it consists of roads and bridges. Improvements to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed.

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

	Governmental Activities	Component Units
Buildings	20 - 40 years	20-40 years
Equipment	5 - 25 years	7 years
Computers and peripherals	3 - 5 years	
Transportation equipment	5 years	10 years
Roads and infrastructure	40 -50 years	

At the inception of capital leases at the governmental fund reporting level, expenditures and an "other financing source" of an equal amount are reported at the net present value of future minimum lease payments.

Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

Sick leave benefits are accrued as a liability using the termination payment method. An accrual for earned sick leave is made to the extent that it is probable that the benefits will result in termination payments. The estimated liability is based on the County's past experience of making termination payments.

All compensated absence liabilities include salary-related payments, where applicable.

The total compensated absence liability is reported on the government-wide financial statements. Governmental funds report the compensated absence liability at the fund reporting level only "when due."

Note 2 - Summary of Significant Accounting Policies (continued)

Postemployment Benefits other then Pensions (OPEB) - Component Unit - Department of Health
The Department of Health implemented the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.* GASB Statement No. 75 established standards for measuring and recognizing net OPEB liabilities, deferred outflows of resources, deferred inflows of resources, and expenses related to OPEB provided through defined benefit OPEB plans. In addition, Statement No. 75 requires disclosure of information related to OPEB. See Note 4 for prior period adjustments that were required to be in compliance with GASB Statement No. 75.

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Georgia State Employees Postemployment Benefit Fund (State OPEB Fund), and additions to/deductions from the State OPEB Fund fiduciary net position have been determined on the same basis as they are reported by the State OPEB Fund. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the State Employee's Assurance Department Retired and vested Inactive Members Trust Fund (SEAD-OPEB) Plan (the Plan) and additions to/deductions from the SEAD-OPEB's fiduciary net position have been determined on the same basis as they are reported by SEAD-OPEB. For this purpose, death benefits are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Accrued Liabilities and Long-term Obligations
All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of these funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are "due for payment" during the current year. Intergovernmental agreement payables for bond obligations and installment obligations (capital leases) are recognized as a liability in the governmental fund financial statements when due.

Deferred Inflows
Deferred inflows of resources are an acquisition of net position by the County that is applicable to a future reporting period, and include primarily receivables that will not be collected within the available period.

Note 2 - Summary of Significant Accounting Policies (continued)

Debt Premiums, Discounts and Issuance Costs

On the government-wide statement of net position, bond premiums and discounts are netted against bonds payable and bond issuance costs are reported as deferred charges. On the government-wide statement of activities, bond premiums and discounts and bond issuance costs are deferred and amortized over the life of the bonds using the effective interest method.

At governmental fund reporting level, bond premiums and discounts are reported as other financing sources and uses, separately from the face amount of the bonds issued. Bond issuance costs are reported as expenditures.

Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

Fund Balance – Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund 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 balance - amounts that are not in spendable form (such as inventory or prepaid items) or are required to be maintained intact.

Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government) through constitutional provisions, or by enabling legislation.

Committed fund balance - amounts constrained to specific purposes by the County itself, using its highest level of decision-making authority (i.e., County Commission). To be reported as committed, amounts cannot be used for any other purpose unless the County takes the same highest level action to remove or change the constraint.

Assigned fund balance - amounts the County intends to use for a specific purpose. Intent can be expressed by the County or by an official or body to which the County Commission delegates the authority.

Unassigned fund balance - amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The County Commission establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through the adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the County Commission through adoption or amendment of the budget as intended for specific purposes (such as the purchase of capital assets, construction, debt service, or other purposes). Additionally, assigned fund balance may reflect management's intended use of resources to be set forth in current or future annual budgets and any amendments thereto.

Note 2 - Summary of Significant Accounting Policies (continued)

Net Position - Net position represents the difference between assets and liabilities. The net position component "net investment in capital assets" consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net position amount also is adjusted by any bond issuance deferral amounts. Net position is 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 or laws or regulations of other governments. All other net position is reported as unrestricted.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted fund balances are available unless there are legal documents or contracts that prohibit doing this. Additionally, the County would first use committed fund balance, followed by assigned fund balance, then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the "unrestricted" fund balance classifications could be used.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements (i.e., they are netted). Transfers between funds reported in the governmental activities column are eliminated.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Comparative Data

Comparative total data for the prior year have been presented only for individual funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified to be consistent with the current year's presentation.

Note 3 - Stewardship, Compliance and Accountability

Budgetary Information

The County is required to adopt an annual operating budget for the general fund and each special revenue fund. A project-length budget is adopted for the capital projects fund (2013 SPLOST Fund). The County adopted a budget for all required funds. The general fund budget and special revenue funds are adopted on a basis consistent with GAAP. Budgets for capital projects funds are adopted on a basis consistent with GAAP except the budget period is a project period rather than an annual period.

Note 3 - Stewardship, Compliance and Accountability (continued)

The legal level of control (the level at which expenditures may not legally exceed appropriations) for each adopted annual operating budget generally is the department level within each individual fund. Any change in total to a fund or departmental appropriation within a fund requires approval of the County Commission. The department director may approve budget transfers within departments, with certain exceptions. All unexpended annual appropriations lapse at year-end.

Note 4 - Prior Period Adjustment - Component Unit - The Department of Health

The Department of Health determined that a restatement of beginning fund balance of the General Fund and net position of the Governmental Activities is necessary as a result of the adjustment for net position. An adjustment was made to restate the beginning fund balance as indicated on the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental funds. The beginning fund balance of the General fund has been restated from the prior year as follows:

Fund balance, June 30, 2018, as previously reported	$	374,949
Prior period adjustment		(2,391)
Fund balance, June 30, 2018, restated	$	372,558

Governmental Activities: The beginning net position of the governmental activities has been restated from the prior year as follows:

Net position, June 30, 2018, as previously reported	$	(151,709)
Prior period adjustment		(2,391)
Net position, June 30, 2018, restated	$	(154,100)

Note 5 - Cash and Cash Equivalents

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a financial institution failure, the County will not be able to recover the deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statute requires all deposits (other than federal or state instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties or municipalities. The County is not exposed to custodial credit risk.

Note 6 - Receivables

Receivables at June 30, 2019, consisted of taxes, interest, accounts (billings for user charges), and intergovernmental receivables arising from grants.

Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectibility.

Note 7 - Property Taxes

The Board of Commissioners levy property taxes on or about August 15th of each year. Property taxes attach as an enforceable lien on property as of January 1. Property taxes are billed on or about October 15th of each year and are payable within sixty days. The county bills and collects its own property taxes and also collects property taxes for the County Board of Education, the County Hospital Authority, and the County Industrial Development Authority. Collection of the County's taxes and for the other governmental agencies is the responsibility of the Tax Commissioner's Office, which is accounted for in an Agency fund. County property tax revenues at the fund reporting level are recognized when levied to the extent that they result in current receivables (i.e., collectible in 60 days). For 2018, property taxes were levied on August 14, 2018, and were due December 20, 2018.

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Note 8 - Capital Assets

Capital asset activity for the year ended June 30, 2019, was as follows:

	Balance 6/30/2018	Additions	Disposals	Balance 6/30/2019
Governmental activities:				
Nondepreciable capital assets				
Land	$ 249,665			$ 249,665
Other capital assets:				
Buildings	13,149,749			13,149,749
Transportation equipment	2,704,007	$ 158,102	$ 112,737	2,749,372
Machinery and equipment	8,609,177	172,341		8,781,518
Computers and peripherals	183,182			183,182
Roads and infrastructure	11,610,096	676,844		12,286,940
Total other capital assets	36,256,211	1,007,287	112,737	37,150,761
Total capital assets	36,505,876	1,007,287	112,737	37,400,426

	Balance 6/30/2018	Additions	Disposals	Balance 6/30/2019
Accumulated depreciation:				
Buildings	4,724,519	324,832		5,049,351
Transportation equipment	1,948,646	137,759	112,737	1,973,668
Machinery and equipment	6,523,597	421,562		6,945,159
Computers and peripherals	176,823	3,854		180,677
Roads and infrastructure	2,060,641	383,914		2,444,555
Total accumulated depreciation	15,434,226	1,271,921	112,737	16,593,410
Governmental activities capital assets, net	$ 21,071,650	$ (264,634)	$ 0	$ 20,807,016

Governmental activities depreciation expense	
General government	$ 73,954
Public safety	406,282
Public works	647,826
Health and welfare	10,681
Culture and recreation	124,419
Housing and development	8,759
Total governmental activities depreciation expense	$ 1,271,921

Note 8 - Capital Assets (continued)

	Balance 6/30/2018	Additions	Deductions	Balance 6/30/2019
Component unit:				
Nondepreciable capital assets				
Land	$ 1,214,647			$ 1,214,647
Construction in progress	39,825	$ 20,624	$	60,449
	1,254,472	20,624	0	1,275,096
Other capital assets:				
Machinery and equipment	126,465			126,465
Transportation equipment	11,646			11,646
Total other capital assets	138,111	0	0	138,111
Total capital assets	1,392,583	20,624	0	1,413,207
Accumulated depreciation:				
Machinery and equipment	119,292	2,052		121,344
Transportation equipment	11,646			11,646
	130,938	2,052	0	132,990
Component unit capital assets, net	$ 1,261,645	$ 18,572	$ 0	$ 1,280,217

Note 9 - Interfund Balances and Transfers

Interfund balances at June 30, 2019, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made. The County expects to repay all interfund balances within one year.

Payable to General Fund from:	
Fire Protection Special Service District Fund	$ 404,824
Special Services District- Unincorporated and Jointly Funded-Fund	188,230
2013 SPLOST Fund	335,021
2019 SPLOST Fund	154,391
Solid Waste Collection and Disposal Special Service District Fund	15,435
E-911 Fund	95,065
Jail Improvement Fund	52,071

Note 9 - Interfund Balances and Transfers (continued)

Payable from Special Services District-Unincorporated and Jointly Funded-Fund to Fire Protection Special Service District Fund	139,374
General Fund payable to Drug Abuse T & E Fund	592

Transfers are used to report revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to segregate money for anticipated capital projects; to provide additional resources for current operations or debt service; and to return money to the fund from which it was originally provided once a project is completed.

All County transfers either occur on a regular basis or are consistent with the purpose of the fund making the transfer. Interfund transfers for the year ended June 30, 2019, consisted of the following:

General fund to:	
Special Services District - Unincorporated and Jointly Funded to establish new fund with portion of prior year ending fund balance	$ 484,718
E-911 Fund to supplement finances	151,452
Jail Improvement Fund to supplement its finances	13,951
Special Services District - Unincorporated and Jointly Funded to:	
Fire Protection Special Service District Fund to supplement its finances	604,889
Solid Waste Collection and Disposal Special Service District Fund to supplement its finances	198,950

Note 10 - Long-Term Liabilities

Governmental Activities

Capital Leases - From time to time, the County enters into capital leases for various pieces of property and equipment. These leases meet the criteria of a capital lease since they transfer benefits and risks of ownership to the lessee at the end of the lease term. Capital lease payments are reflected as debt service expenditures at the governmental fund reporting level. The cost of the assets purchased with capital leases is capitalized and depreciated over the estimated useful life of the asset. depreciation expense on capital assets purchased with capital leases is reported as a direct expense in the activity that utilized the asset.

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Note 10 - Long-Term Liabilities (continued)

Capital lease with Branch Banking and Trust Company with an original amount of $441,000, bearing interest at 1.91%, payable in 5 annual installments of approximately $93,318 beginning in January, 2016 through May 2020. This lease was used to purchase roads and bridges equipment with a cost totaling $170,186 and sanitation equipment with a cost totaling $269,738. The equipment acquired by the lease is included in the governmental activities general capital assets in the amount of $145,687 (cost of $439,924 less accumulated depreciation of $294,237). Annual debt service requirements to amortize this capital lease as of June 30, 2019, is as follows:

Year	Principal	Interest	Total
2020	$ 91,568	$ 1,750	$ 93,318

Capital lease with Branch Banking and Trust Company with an original amount of $188,810, bearing interest at 1.77%, payable in 5 annual installments of approximately $41,306 beginning in May 2017 through May 2021. This lease was used to purchase equipment for emergency medical services with a cost totaling $135,810 and sanitation equipment with a cost totaling $53,000. The equipment acquired by the lease is included in the governmental activities general capital assets in the amount of $113,097 (cost of $188,810 less accumulated depreciation of $75,713). Annual debt service requirements to amortize this capital lease as of June 30, 2019, is as follows:

Year	Principal	Interest	Total
2020	$ 38,418	$ 1,373	$ 39,791
2021	39,100	691	39,791
Total	$ 77,518	$ 2,064	$ 79,582

Capital lease with Branch Banking and Trust Company with an original amount of $870,000, bearing interest at 2.10%, payable in 5 annual installments of approximately $185,114 beginning in December 2018 through December 2022. This lease was used to purchase emergency medical services equipment with a cost totaling $142,285, roads and bridges equipment with a cost totaling $484,681, and sanitation equipment with a cost totaling $199,500. The equipment acquired by the lease is included in the governmental activities general capital assets in the amount of $717,543 (cost of $826,466 less accumulated depreciation of $98,923). Additionally, the County is holding approximately $40,000 of unspent capital lease proceeds. Annual debt service requirements to amortize this capital lease as of June 30, 2019, is as follows:

Year	Principal	Interest	Total
2020	$ 170,348	$ 14,766	$ 185,114
2021	173,925	11,189	185,114
2022	177,577	7,537	185,114
2023	181,306	3,808	185,114
Total	$ 703,156	$ 37,300	$ 740,456

Note 10 - Long-Term Liabilities (continued)

Series 2003 Screven County, Georgia - $2,330,000 - Revenue bonds due in semi-annual installments through September 1, 2018, with annual interest at rates ranging from 1.92% to 5.45%. These bonds were paid of during the year ended June 30, 2019.

Changes in Long-term Debt - Changes in the County's long-term obligations consisted of the following for the year ended June 30, 2019:

	Outstanding 7/1/2018	Additions	Reductions	Outstanding 6/30/2019	Amounts Due in One Year
Governmental Activities					
Capital leases	$ 1,166,689		$ 294,447	$ 872,242	$ 300,334
Intergovernmental agreement - Revenue bonds	115,000		115,000	0	
Landfill postclosure	870,425	$ 19,150		889,575	66,956
Compensated absences	253,221	138,608	118,948	272,881	128,183
Total Governmental Activities	$ 2,405,335	$ 157,758	$ 528,395	$ 2,034,698	$ 495,473

The intergovernmental agreement payable will be repaid from proceeds of special purpose local option sales tax (1%). The landfill obligation will be repaid from the general fund. The compensated absences liability is being paid from the general fund from which all of the county employees' salaries are paid.

The total interest incurred for the year ended June 30, 2019, was $26,295, all of which was charged to expense.

	Outstanding 6/30/2018 (Restated)	Additions	Reductions	Outstanding 6/30/2019	Amounts Due in One Year
Component Unit:					
The Department of Health					
Compensated absences	$ 11,916	$ 21,989	$ 20,232	$ 13,673	
Net pension liability	325,719		19,324	306,395	
Net State OPEB liability	285,887		112,186	173,701	
Total Department of Health	$ 623,522	$ 21,989	$ 151,742	$ 493,769	$ 0

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Note 11 - Landfill Closure and Postclosure Care

State and federal laws and regulations require the County to place a final cover on its landfill when it stops accepting waste, and to perform certain maintenance and monitoring functions at the landfill for thirty years after closure. Recognition of a liability for landfill closure and postclosure costs is based upon the capacity used to date of the County's landfill. The County's landfill has been closed and 100% of the unexpended postclosure care costs for the landfill are recognized. The liability recognized in the financial statements for estimated postclosure care costs is $889,575.

The estimate of postclosure care activities will be revised on an annual basis, with the total estimated liability reduced as these costs are incurred. The estimated costs are the engineer's best estimate of future costs and could increase or decrease due to changes in inflation or deflation, technology or applicable laws and regulations.

Note 12 - Defined Contribution Plan

The County has a defined contribution plan administered by GEBCorp (an Association County Commissioners of Georgia company). This plan is a combined 457 and 401(a) plan. The County makes a basic contribution to the 401(a) plan in the amount of 3% of qualified compensation. In addition the County matches participant contributions on a 1:2 ratio up to 1% of compensation. For the year ended June 30, 2019, the County contributed $131,872, and participants contributed $139,448. Plan provisions and contribution requirements are established and amended by a resolution of the County Commission. Participants vest in the 401(a) plan over 5 years and become fully vested after 5 years of service. Participants become fully vested at age 65 (the normal retirement age).

All amounts of compensation deferred under the Plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the employees. Investments are managed by the Plan's trustees under one of the investment options or a combination thereof. The choice of investment options is made by the participants.

Note 13 - Retirement Benefits - Component Unit - The Department of Health

General Information about the Employees' Retirement System of Georgia (ERS)

Plan description: The Department of Health participates in the Employees' Retirement System of Georgia (ERS). ERS is a cost-sharing multiple-employee 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/formspubs/formspubs.

Note 13 - Retirement Benefits - Component Unit - The Department of Health (continued)

Benefits provided: The ERS Plan supports three benefit tiers: Old Plan, New Plan, and Georgia State Employee's Pension and Savings Plan (GSEPSP). 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 retirements benefits after completion of 10 years of creditable service and attainment of age 60 or 30 years of creditable service regardless of age. Additionally, there are some provisions allowing for early retirement after 25 years of creditable service for members under age 60.

Retirement benefits paid to members are based upon the monthly average of the member's highest 24 consecutive calendar months, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, postretirement cost-of-living adjustments may also be made to member's 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 Department of Health's contractually required contribution rate, actuarially determined annually, for the year ended June 30, 2019, was 24.78% of annual covered payroll for old and new plan members and 21.78% for GSEPS members. The rates include the annual actuarially determined employer contribution rate of 24.66% of annual covered payroll for old and new plan members and 21.66% for GSEPS members, plus a .12% adjustment for the HB751 one-time benefit adjustment of 3% to retired state employees. The Department of Health's contributions to ERS totaled $50,011 for the year ended June 30, 2019. Contributions are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

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Note 13 - Retirement Benefits - Component Unit - The Department of Health (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the Department of Health reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018. The total pension liability used to calculate the pension liability was based on an actuarial valuation as of June 30, 2017. The expected total pension liability of June 30, 2018, was determined using standard roll-forward techniques. The Department of Health's proportion of the net pension liability was based on contributions to ERS during the fiscal year ended June 30, 2018. At June 30, 2018, the Employer's proportion was 0.007453%, which was a decrease of 0.000567% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Department of Health recognized pension expense of $28,584. At June 30, 2019, the Department of Health 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
Differences between expected and actual experience	$ 9,529	
Changes in assumptions	14,435	
Net difference between projected and actual earnings on pension plan investment		$ 7,061
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,928	14,019
Employer contributions subsequent to measurement date	50,011	
	$ 75,903	$ 21,080

Department of Health Contributions subsequent to the measurement date of $47,363 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30,:	
2020	$ 16,199
2021	3,506
2022	(11,737)
2023	(3,156)
	$ 4,812

Note 13 - Retirement Benefits - Component Unit - The Department of Health (continued)

Actuarial assumptions: The total pension liability as of June 30, 2018, was determined by an actuarial valuation as of June 30, 2017. Based on the funding policy adopted by the Board on March 15, 2018, the investment rate of return assumption will be changed to 7.30% in the June 30, 2018, actuarial valuation. Therefore, the investment rate of return used in the roll-forward of the total pension liability is 7.30% using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increases	3.25-7.00%, including inflation
Investment rate of return	7.30%, net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the June 30, 2017, valuation were based on the results of an actuarial experience study for the period July 1, 2009 - June 30, 2014.

The long-term expected rate of return on pension plan investments was determined using a long-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 asset class are summarized in the following table:

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Note 13 - Retirement Benefits - Component Unit - The Department of Health (continued)

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

*Rates shown net of inflation

Discount rate: The discount rate used to measure the total pension liability was 7.30%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Department of Health's proportionate share of the net pension liability to changes in the discount rate: The following presents the Department of Health's proportionate share of the net pension liability calculated using the discount rate of 7.30%, as well as what the Department of Health's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.30%) or 1-percentage-point higher (8.30%) than the current rate:

	1% Decrease (6.30%)	Current discount rate (7.30%)	1% Increase (8.30%)
Employer's proportionate share of the net pension liability	$ 435,802	$ 306,395	$ 196,137

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 publicly available at www.ers.ga.gov/formspubs/formspubs.

Note 14 - State OPEB Fund - Component Unit - The Department of Health

General Information about the State OPEB Fund

Plan description: Employees of State organizations as defined in 45-18-25 of the *Official Code of Georgia Annotated* (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 (Board). title 45 of the O.C.G.A assigns the authority to establish and amend the benefit terms of the group health plan to the Board.

Benefits provided: The State OPEB fund provides healthcare benefits for retirees and their dependents due under the group health plan for employees of state organization (including technical colleges) and other entities authorized by law to contract with the Department of Community Health (DCH) for inclusion in the plan. Retiree medical eligibility is attained when an employee retires and is immediately eligible to draw a retirement annuity from Employees' Retirement System (ERS), Georgia Judicial Retirement System (JRS), Legislative Retirement System (LRS), Teachers Retirement System (TRS) or Public School Employees Retirement System (PERS). If elected, dependent coverage starts on the same day as retiree coverage. Medicare-eligible retirees are offered Standard and Premium Medicare Advantage plan options. Non-Medicare eligible retiree plan options include Health Reimbursement Arrangement (HRA), Health Maintenance Organization (HMO) and a High Deductible Plan (HDHP). The State OPEB fund also pays for administrative expenses for the fund. By law, no other use of the assets of the State OPEB Fund is permitted.

Contributions: As established by the Board, the State OPEB fund is substantially funded on a pay-as-you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur. Contributions to the State OPEB Fund from the Health Department were $36,986 for the year ended June 30, 2019. Active employees are not required to contribute to the State OPEB Fund.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2019, the Health Department reported a liability of $173,701 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018. the total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2017. An expected total OPEB liability as of June 30, 2018, was determined using standard roll-forward techniques. The Department of Health's proportion of the net OPEB liability was actuarially determined based on employer contributions during the fiscal year ended June 30, 2018. At June 30, 2018, the Department of Health's proportion was .006641%, which was an increase of 0.000376% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Department of Health recognized OPEB expense of $48,362. At June 30, 2019, the Department of Health reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Note 14 - State OPEB Fund - Component Unit - The Department of Health (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience		$ 13,662
Changes in assumptions		62,964
Net difference between projected and actual earnings on OPEB investments	$ 4,015	
Changes in proportion and differences between Department of Health contributions and proportionate share of contributions	4,098	12,601
Employer contributions subsequent to measurement date	36,986	
	$ 45,099	$ 89,227

The Department of Health's contributions subsequent to the measurement date of $36,986 are reported as deferred outflows of resources and will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30,:	
2020	$ (25,608)
2021	(25,608)
2022	(22,794)
2023	(7,104)
	$ (81,114)

Actuarial assumptions: The total OPEB liability as of June 30, 2018, was determined by an actuarial valuation as of June 30, 2017, using the following actuarial assumptions and other inputs, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2018:

Inflation	2.75%
Salary increases	3.25%-7.00%, includes inflation
Long-term expected rates of return	7.30%, compounded annually, net of investment expense, and including inflation
Healthcare cost trend rate	
Pre-Medicare eligible	7.50%
Medicare eligible	5.50%
Ultimate trend rate	
Pre-Medicare eligible	4.75%
Medicare eligible	4.75%
Year of Ultimate trend rate	
Pre-Medicare eligible	2028
Medicare eligible	2022

Note 14 - State OPEB Fund - Component Unit - The Department of Health (continued)

Mortality rates were based on the RP-2000 Combined Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale BB as follows:

For ERS, JRS and LRS members: The RP-2000 Combined Mortality Table projected to 2025 with projection scale BB and set forward 2 years for both males and females is used for the period after service retirement and for dependent beneficiaries. The RP-2000 Disabled Mortality Table projected to 2015 with projection scale BB and set back 7 years for males and set forward 3 years for females is used for the period after disability retirement.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the pension systems, which covered the five-year period ending June 30, 2014.

Projection of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculation.

The long-term expected rate of return on OPEB 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 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. During the fiscal year 2018, the sate OPEB fund updated their investment strategy to a more long-term approach. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

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

*Rates shown are net of inflation

Note 14 - State OPEB Fund - Component Unit - The Department of Health (continued)

Discount rate: The discount rate has changed since the prior measurement date from 3.60% to 5.22%. In order to measure the total OPEB liability for the State OPEB Fund, a single equivalent interest rate of 5.22% was used as the discount rate. This is comprised mainly of the yield or index rate for 20 year tax-exempt general obligation municipal bonds with an average rating of AA or higher (3.87% per the Bond Buyers Index). The projection of cash flows used to determine the discount rate assumed that contributions from members and from the employer will be made at the current level as averaged over the last five years, adjusted for annual projected changes in headcount. Projected future benefit payments for all current plan members were projected through 2118. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make OPEB payments for inactive employees through year 2040. Therefore, the calculated discount rate of 5.22% was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the Employer's proportionate share of the net OPEB liability to changes in the discount rate: The following presents the Health Department's proportionate share of the net OPEB liability calculated using the discount rate of 5.22%, as well as what the Health Department's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.22%) or 1-percentage-point higher (6.22%) than the current discount rate:

	1% Decrease (4.22%)	Current discount rate (5.22%)	1% Increase (6.22%)
Employer's proportionate share of the net OPEB liability	$ 206,363	$ 173,701	$ 146,716

Sensitivity of the Employer's proportionate share of the net OPEB liability to changes in the healthcare cost trend rates: The following presents the Health Department's proportionate share of the net OPEB liability, as well as what the Health Department's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Healthcare Cost Trend rate	1% Increase
Net OPEB liability	$ 143,291	$ 173,701	$ 210,894

OPEB plan fiduciary net position: Detailed information about the OPEB plan's fiduciary net position is available in the Comprehensive Annual Financial Report (CAFR) which is publically available at https://sao.georgia.gov/comprehensive-annual-financial-reports.

Note 15 - SEAD-OPEB Fund - Component Unit - The Department of Health

General Information about the SEAD-OPEB Fund

Plan description: SEAD-OPED was created in 2007 by the Georgia General Assembly to amend Title 47 of the 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 Governmental Accounting Standards Board (GASB) Statement No. 74, *Financial Reporting for Postemployment Benefit Plans other than OPEB Plans.* The SEAD-OPEB trust fund accumulated the premiums received from the aforementioned retirement plans, including interest earned on deposits and investments of such payments.

Benefits provided: The amount of insurance for a retiree with creditable service prior to April 1, 1964, is the full amount of insurance in effect on the date of retirement. The amount of insurance for a service retiree with no creditable service prior to April 1, 1964, is 70% of the amount of insurance in effect at age 60 or at termination, if earlier. Life insurance proceeds are paid in a lump sum to the beneficiary upon death of the retiree.

Contributions: Georgia law provides that employee contribution to the plan shall be in an amount established by the Board of Trustees not to exceed one-half of 1% of the member's earnable compensation. There was no employer contribution required for the fiscal year ended June 30, 2019.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2019, the Health Department reported an asset of $30,986 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2018. The total OPEB asset used to calculate the net OPEB asset was based on an actuarial valuation as of June 30, 2017. An expected total OPEB asset as of June 30, 2018, was determined using standard roll-forward techniques. The Health Department's proportion of the net OPEB asset was based on actual member salaries reported to the SEAD-OPEB plan during the fiscal year ended June 30, 2018. As of June 30, 2018, the Department of Health's proportion was .011449%, which was an decrease of 0.000365% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Department of Health recognized OPEB expense reduction of $3,070. At June 30, 2019, the Department of Health reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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Note 15 - SEAD OPEB Fund - Component Unit - The Department of Health (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 339	
Changes of assumptions	1,592	
Net difference between projected and actual earnings on OPEB investments		$ 5,123
Changes in proportion and differences between Department of Health contributions and proportionate share of contributions	506	782
	$ 2,437	$ 5,905

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30,:	
2020	$ (914)
2021	(561)
2022	(1,565)
2023	(428)
	$ (3,468)

Actuarial assumptions: The total OPEB liability as of June 30, 2018, was determined by an actuarial valuation as of June 30, 2017. Based on the funding policy adopted by the Board on March 15, 2018, the investment rate of return assumption will be changed to 7.30% in the June 30, 2018, actuarial valuation. Therefore, the investment rate of return used in the roll-forward of the total pension liability is 7.30% using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increases	
ERS	3.25% - 7.00%
GJRS	4.50%
LRS	N/A
Investment rate of return	7.30%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rate	N/A

Postretirement mortality rates were based on RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB set forward 2 years for both males and females for service retirements and dependent beneficiaries. There is a margin for future mortality improvement in the tables used by the plan.

Note 15 - SEAD OPEB Fund - Component Unit - The Department of Health (continued)

The actuarial assumptions used in the June 30, 2017, valuation were based on the results of an actuarial experience study for the period of July 1, 2009 through June 30, 2014.

The long-term expected rate of return on OPEB plan investments was determined using a long-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of 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 asset allocation and estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

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

*Rates shown net of inflation

Discount rate: The discount rate used to measure the total pension liability was 7.30%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the OPEB 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 OPEB liability.

Sensitivity of the Department of Health's proportionate share of the net OPEB liability to changes in the discount rate: The following presents the Department of Health's proportionate share of the net OPEB liability calculated using the discount rate of 7.30%, as well as what the Department of Health's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.30%) or 1-percentage-point higher (8.30%) than the current rate:

Note 15 - SEAD OPEB Fund - Component Unit - The Department of Health (continued)

	1% Decrease (6.30%)	Current discount rate (7.30%)	1% Increase (8.30%)
Employer's proportionate share of the net OPEB liability	$ 16,695	$ 30,986	$ 42,700

OPEB plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued ERS comprehensive annual financial report which is publicly available at www.ers.ga.gov/formspubs/formspubs.

Note 16 - Deferred Inflows of Resources

Deferred inflows of resources are comprised of property taxes and intergovernmental receivables because they are recognized as receivables in excess of the amount collected within the available period. Deferred inflows of resources related to property taxes and intergovernmental are reported on the Governmental Funds balance sheet as of June 30, 2019, in the amount of $316,043 and $46,245, respectively.

Note 17 - Net Investment in Capital Assets

Net position on the Government-wide statement of net position as of June 30, 2019, is as follows:

	Governmental Activities
Cost of capital assets	$ 37,400,426
Less accumulated depreciation	16,593,410
Book value	20,807,016
Less capital related debt:	
Notes payable and capital leases	872,242
Investment in capital assets, net of related debt	$ 19,934,774

Note 18 - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; and errors or omissions; and workers compensation for which the County carries the following insurance coverage.

There were no significant reductions of insurance coverage compared to the prior year. Settled claims have not exceeded the commercial excess coverage in any of the past three fiscal years.

Note 18 - Risk Management (continued)

The County joined with other counties in the state as part of the Association County Commissioners of Georgia - Interlocal Risk Management Agency (IRMA). Insurance coverage and deductible options for property, casualty and crime under the policy are selected by the County's management based on the anticipated needs. The County is required to pay all premiums, applicable deductibles and assessments billed by IRMA, as well as following loss reduction and prevention procedures established by IRMA. IRMA's responsibility includes paying claims, and representing the County in defense and settlement of claims. IRMA's basis for estimating the liabilities for unpaid claims is "IBNR" established by an actuary. The County has not compiled a record of claims paid up to the applicable deductible for the prior year or the current fiscal year. The County is unaware of any claims for which the County is liable (up to the applicable deductible) which were outstanding and unpaid at June 30, 2019. No provisions have been made in the financial statements for the year ended June 30, 2019, for any estimate of potential unpaid claims.

The County has elected to be a member of the ACCG Group Self Insurance Workers' Compensation Fund (the Fund). As a participant in the Fund, the County has no legal obligation to pay its own workers' compensation claims. The County is required to make an annual contribution to the Fund in an amount that is determined on the basis of actuarial projections of losses. With payment of the County's annual contribution, the County has effectively transferred the risk and responsibility for payment of its workers' compensation claims. However, the enabling statute creating the Fund permits the Fund to levy an assessment upon its members to make up any deficiency the Fund may have in surplus or reserves. No amount has been recorded in the financial statements for this contingency as management believes the likelihood for assessment is remote.

Note 19 - Commitments and Contingencies

Operating leases - The following is a schedule by years of future minimum rental payments under an operating lease which has noncancelable lease terms as of June 30, 2019.

For the year ended June 30,	
2020	$ 19,563
2021	14,857
2022	13,528
2023	4,481
	$ 52,429

Lease expense relating to operating leases was $23,964 for 2019.

State and Federal Grants - The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement to the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the County believes such disallowances, if any, will be immaterial.

Note 20 - Joint Ventures

Under Georgia law, the County in conjunction with other cities and counties in the coastal Georgia area, is a member of the Coastal Regional Commission (CRC) and is required to pay annual dues thereto. Membership in a CRC is required by OCGA Section 5-8-34 which provides for the organizational structure of the CRC in Georgia. The CRC board membership includes the chief elected official of each county or municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of the CRC. Separate financial statements may be obtained from Coastal Regional Commission, 127 F Street, Brunswick, Georgia 31520.

Note 21 - Hotel/Motel Lodging Tax

Screven County has levied a 5% lodging tax. The County collects the hotel/motel lodging tax and distributes the funds to the Screven County Chamber of Commerce (100%) which uses this to fund tourism promotion and beautification projects. The tax collected for the year ended June 30, 2019, totaled $4,205. The County remitted $3,738 to the Screven County Chamber of Commerce. All expenditures were for the promotion of tourism as required by O.C.G.A. 48-13-51. A summary of the transactions for the year ended June 30, 2019, follows:

Balance July 1, 2018	$	301
Lodging tax receipts for current fiscal year		4,205
Disbursements to Screven County Chamber of Commerce for tourism/industry promotion		3,738
Balance June 30, 2019	$	768

Note 22 - Subsequent Events

The County has evaluated subsequent events through July 30, 2020, the date on which the financial statements were available.

Required Supplementary Information

Screven County, Georgia
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Taxes	$ 7,317,524	$ 7,651,454	$ 7,750,588	$ 99,134
Licenses and permits	11,450	11,450	10,078	(1,372)
Intergovernmental	2,018,884	2,018,884	876,444	(1,142,440)
Charges for services	2,201,210	2,201,210	2,561,180	359,970
Fines and forfeitures	242,275	242,275	300,726	58,451
Investment earnings	4,520	4,520	65,811	61,291
Miscellaneous	68,686	68,686	27,804	(40,882)
Total revenues	11,864,549	12,198,479	11,592,631	(605,848)
Expenditures				
Current expenditures				
General government				
Board of Commissioners	378,203	378,203	368,292	9,911
Elections\Registrar	42,000	42,000	39,295	2,705
Tax commissioner	284,805	297,805	296,965	840
Tax assessor	240,030	240,030	225,939	14,091
Buildings and grounds	251,207	306,207	304,820	1,387
Other general government	927,300	920,048	744,560	175,488
	2,123,545	2,184,293	1,979,871	204,422
Judicial				
Superior court	262,040	269,040	268,437	603
Clerk of court	297,004	305,004	303,854	1,150
State court	82,219	82,219	78,182	4,037
Magistrate court	121,119	121,119	116,765	4,354
Probate court	221,585	221,585	218,407	3,178
Juvenile court	2,500	2,500	1,486	1,014
Total judicial	986,467	1,001,467	987,131	14,336
Public safety				
Sheriff and jail	1,046,411	1,046,411	908,781	137,630
Patrol/traffic	856,985	856,985	636,422	220,563
Correctional institute	1,320,538	1,320,538	1,156,016	164,522
Emergency medical services	1,131,792	1,131,792	1,108,281	23,511
Coroner	15,858	15,858	10,216	5,642
Animal control	103,793	147,793	146,873	920
Civil defense/emergency management	79,454	79,454	62,477	16,977
Total public safety	4,554,831	4,598,831	4,029,066	569,765
Public works				
Roads and streets	2,791,199	2,387,199	1,711,029	676,170
Sanitation	629,135	776,135	775,211	924
Total public works	3,420,334	3,163,334	2,486,240	677,094

See the accompanying notes to the required supplementary information.

Screven County, Georgia
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2018

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Health and welfare				
Health department	62,613	62,613	62,332	281
Department of Family and Children's Services	8,962	8,962	8,962	0
Keep Screven Beautiful	15,497	15,497	13,572	1,925
WEE care center	2,400	2,400	2,400	0
Total health and welfare	89,472	89,472	87,266	2,206
Culture and recreation				
Recreation department	518,831	546,831	545,566	1,265
Library	188,232	189,232	188,255	977
Total culture and recreation	707,063	736,063	733,821	2,242
Housing and development				
Extension Service - County Agent	77,628	77,628	70,999	6,629
Coastal Regional Commission	21,000	21,000	18,664	2,336
Conservation - Forestry	47,375	50,375	49,870	505
Livestock association	3,362	3,662	3,386	276
Total housing and development	149,365	152,665	142,919	9,746
Total expenditures	12,031,077	11,926,125	10,446,314	1,479,811
Excess of revenues to expenditures	(166,528)	272,354	1,146,317	873,963
Other financing sources (uses)				
Proceeds from sale of surplus	1,000	1,000	8,363	7,363
Proceeds from capital lease	195,744		0	0
Debt service	(185,114)		0	0
Transfer to Unincorporated Special Service District Fund		(485,000)	(484,718)	282
Transfer to E-911 fund	(230,469)	(152,469)	(151,452)	1,017
Transfer to Jail Improvement fund		(14,000)	(13,951)	49
Total other financing uses	(218,839)	(650,469)	(641,758)	8,711
Net change in fund balance	$ (385,367)	$ (378,115)	504,559	$ 882,674
Fund balance - beginning of year			6,285,924	
Fund balance - end of year			$ 6,790,483	

See the accompanying notes to the required supplementary information.

Screven County, Georgia
Fire Protection Special Service District Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Intergovernmental		2,100	$ 2,000	(100)
Charges for services	$ 265,700	$ 274,800	274,717	(83)
Miscellaneous revenue		3,300	3,250	(50)
Investment earnings		250	222	(28)
Total revenues	265,700	280,450	280,189	(261)
Expenditures				
Current				
Public safety- Fire	723,693	885,443	885,078	365
Deficit of revenues to expenditures	(457,993)	(604,993)	(604,889)	104
Other financing sources				
Transfers in	457,993	604,993	604,889	(104)
Net change in fund balance	$ 0	$ 0	0	$ 0
Fund balance beginning of year			0	
Funds balance end of year			$ 0	

Screven County, Georgia

Special Services District - Unincorporated and Jointly Funded Services - Fund

Schedule of Revenues, Expenditures and

Changes in Fund Balances - Budget and Actual

For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Taxes	$ 808,589	$ 808,589	$ 908,045	$ 99,456
Licenses and permits	52,938	52,938	61,067	8,129
Investment earnings	50	50	1,004	954
Total revenues	861,577	861,577	970,116	108,539
Expenditures				
Current				
General government	66,314			
Public works - Cemetery	1,470	3,470	3,364	106
Health and welfare - Senior Citizens	25,000	31,000	30,568	432
Housing and development- Building and zoning	111,850	111,850	109,871	1,979
	204,634	146,320	143,803	2,517
Excess of revenues to expenditures	656,943	715,257	826,313	111,056
Other financing sources (uses)				
Transfers in		485,000	484,718	(282)
Transfers out	(656,943)	(803,943)	(803,839)	104
Total other financing sources (uses)	(656,943)	(318,943)	(319,121)	(178)
Net change in fund balance	$ 0	$ 396,314	507,192	$ 110,878
Fund balance beginning of year			0	
Funds balance end of year			$ 507,192	

Note 1 - Budgetary Information

The County adopts an annual operating budget for the general fund, each special revenue fund, and each capital projects fund.

All budgets are adopted on a basis consistent with GAAP.

The legal level of control (the level at which expenditures may not legally exceed appropriations) for the general fund budget generally is the department level. Any change in total to a departmental appropriation within the general fund requires approval of the County Commission. The department director may approve budget transfers within departments, with certain exceptions. For the fiscal year, the County Commission approved budget revisions. All unexpended annual appropriations lapse at year-end.

SCREVEN COUNTY, GEORGIA
SCREVEN COUNTY DEPARTMENT OF HEALTH (COMPONENT UNIT)
SCHEDULE OF PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
EMPLOYEES' RETIREMENT SYSTEM
FOR THE YEAR ENDED JUNE 30, 2019

	2019	2018	2017	2016	2015
Department of Health's proportion of the net pension liability	0.007453%	0.008020%	0.007822%	0.008397%	0.011212%
Department of Health's proportionate share of the net pension liability	$ 306,395	$ 325,719	$ 370,013	$ 340,196	$ 420,519
Department of Health's covered-employee payroll	$ 193,540	$ 200,100	$ 185,024	$ 186,403	$ 241,609
Department of Health's proportionate share of the net pension liability as a percentage of its covered-employee payroll	158.31%	162.78%	199.98%	182.51%	174.05%
Plan fiduciary net position as a percentage of the total pension liability	76.68%	76.33%	72.34%	76.20%	77.99%

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

See the accompanying notes to the required supplementary information.

SCREVEN COUNTY, GEORGIA
SCREVEN COUNTY DEPARTMENT OF HEALTH (COMPONENT UNIT)
SCHEDULE OF CONTRIBUTIONS
EMPLOYEES' RETIREMENT SYSTEM
FOR THE YEAR ENDED JUNE 30, 2019

	2019	2018	2017	2016	2015
Contractually required contribution	$ 50,011	$ 47,363	$ 48,803	$ 44,958	$ 43,401
Contributions in relation to the contractually required contribution	$ 50,011	$ 47,363	$ 48,803	$ 44,958	$ 43,401
Contribution deficiency (excess)	$ 0	$ 0	$ 0	$ 0	$ 0
Department of Health's covered-employee payroll	$ 193,540	$ 200,100	$ 108,024	$ 186,403	$ 241,069
Contributions as a percentage of covered-employee payroll	25.84%	23.67%	45.18%	24.12%	18.00%

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

See the accompanying notes to the required supplementary information.

SCREVEN COUNTY, GEORGIA
SCREVEN COUNTY DEPARTMENT OF HEALTH (COMPONENT UNIT)
SCHEDULE OF PROPORTIONATE SHARE
OF THE NET OPEB LIABILITY
STATE OF GEORGIA OPEB FUND
FOR THE YEAR ENDED JUNE 30, 2019

	2019	2018	2017
Department of Health's proportion of the collective net OPEB liability	0.006641%	0.007017%	0.006854%
Department of Health's proportionate share of the collective net OPEB liability	$ 173,701	$ 285,887	$ 320,848
Department of Health's covered-employee payroll	$ 158,492	$ 172,048	$ 159,302
Department of Health's proportionate share of the collective net OPEB asset as a percentage of its covered-employee payroll	109.60%	166.17%	201.41%
Plan fiduciary net position as a percentage of the total collective OPEB liability	31.48%	17.34%	9.93%

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

See the accompanying notes to the required supplementary information.

SCREVEN COUNTY, GEORGIA
SCREVEN COUNTY DEPARTMENT OF HEALTH (COMPONENT UNIT)
SCHEDULE OF CONTRIBUTIONS
STATE OF GEORGIA OPEB FUND
FOR THE YEAR ENDED JUNE 30, 2019

	2019	2018	2017
Contractually required contribution	$ 36,986	$ 33,311	$ 28,783
Contributions in relation to the contractually required contribution	36,986	33,311	28,783
Contribution deficiency (excess)	$ 0	$ 0	$ 0
Department of Health's covered-employee payroll	$ 158,492	$ 172,048	$ 159,302
Contributions as a percentage of covered-employee payroll	23.34%	19.36%	18.07%

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

See the accompanying notes to the required supplementary information.

SCREVEN COUNTY, GEORGIA
SCREVEN COUNTY DEPARTMENT OF HEALTH (COMPONENT UNIT)
SCHEDULE OF PROPORTIONATE SHARE
OF THE NET OPEB LIABILITY (ASSET)
SEAD-OPEB FUND
FOR THE YEAR ENDED JUNE 30, 2019

	2019	2018	2017
Department of Health's proportion of the collective net OPEB liability	0.011449%	0.011814%	0.006854%
Department of Health's proportionate share of the collective net OPEB liability (asset)	$ (30,986)	$ (30,705)	$ (20,828)
Department of Health's covered-employee payroll	$ 158,492	$ 172,048	$ 159,302
Department of Health's proportionate share of the collective net OPEB liability as a percentage of its covered-employee payroll	-19.55%	-17.85%	-13.07%
Plan fiduciary net position as a percentage of the total collective OPEB liability	129.46%	130.17%	123.56%

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

See the accompanying notes to the required supplementary information.

SCREVEN COUNTY, GEORGIA
SCREVEN COUNTY DEPARTMENT OF HEALTH (COMPONENT UNIT)
SCHEDULE OF CONTRIBUTIONS
SEAD-OPEB FUND
FOR THE YEAR ENDED JUNE 30, 2019

	2019	2018	2017
Contractually required contribution	$ 0	$ 0	$ 0
Contributions in relation to the contractually required contribution	$ 0	$ 0	$ 0
Contribution deficiency (excess)	$ 0	$ 0	$ 0
Department of Health's covered-employee payroll	$ 158,492	$ 172,048	$ 159,302
Contributions as a percentage of covered-employee payroll	0.00%	0.00%	0.00%

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

See the accompanying notes to the required supplementary information.

Employees' Retirement System (ERS)

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

On March 15, 2018, the board adopted a new funding policy. Because of this new funding policy, the assumed investment rate of return was reduced from 7.5% to 7.4% for the June 30, 2017, actuarial valuation. In addition, based on the Board's new funding policy, the assumed investment rate of return was further reduced by 0.10% from 7.40% to 7.30% as of the June 30, 3018, measurement date.

Method and assumptions used in calculations of actuarially determined contributions: The actuarially determined contribution rates in the schedule of contributions are calculated as of June 30, three years prior to the end of the fiscal year in which contributions are reported. The following actuarial methods and assumptions were used to determine the contractually required contribution for the year ended June 30, 2019, reported in the schedule:

Valuation date	June 30, 2017
Actuarial cost method	Entry age
Amortization method	Level dollar, closed
Remaining amortization period	19.4 years
Asset valuation method	Five-year smoothed market
Inflation rate	2.75%
Salary increases	3.25%-7.00%, include inflation
Investment rate of return.	7.30%, net of pension plan investment expense, including inflation

Georgia State Employees Postemployment Benefit Fund (State OPEB Fund)

Changes of benefit terms: In the June 30, 2010, actuarial valuation, there was a change of benefits terms to require Medicare-eligible recipients to enroll in a Medicare Advantage plan to receive the State subsidy.

Changes of assumptions: In the revised June 30, 2017, actuarial valuation, there was a change relating to employee allocation. Employees were previously allocated based on their Retirement System membership, and currently employees are allocated based on their current employer payroll location.

In the June 30, 2015, actuarial valuation, decremental and underlying inflation assumptions were changed to reflect the Retirement Systems' experience studies. In the June 30, 2012, actuarial valuation, a data audit was performed and data collection procedures and assumptions were changed.

State Employees' Assurance Department Retired and Vested Inactive Members Trust (SEAD-OPEB)

Changes of assumptions: On December 17, 2015, the Board of Trustees adopted recommended changes to the economic and demographic assumptions utilized by the Plan. 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 Table projected to 2025 with projection scale BB (set forward 2 years for both males and females).

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

Other Supplementary Information

Screven County, Georgia
General Fund
Comparative Balance Sheet
June 30, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents		
Unrestricted	$ 4,594,962	$ 5,839,866
Restricted	916,731	704,389
Receivables:		
Accounts	170,984	204,326
Property taxes	343,875	459,054
Sales taxes	163,006	80,795
Intergovernmental	46,245	101,397
Interfund balances	1,245,037	118,069
Prepaid items	48,861	171,666
Total assets	$ 7,529,701	$ 7,679,562
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 258,002	$ 642,712
Accrued expenditures	147,578	149,919
Interfund balances	592	125,944
Total liabilities	406,172	918,575
Deferred inflows of resources		
Property taxes	286,801	392,218
Intergovernmental	46,245	82,845
Total deferred inflows of resources	333,046	475,063
Total liabilities and deferred inflows of resources	739,218	1,393,638
Fund balances		
Nonspendable - prepaid items	48,861	171,666
Restricted for:		
Landfill closure and post-closure	889,575	870,425
Capital outlays	916,731	704,389
Unassigned	4,935,316	4,539,444
Total fund balances	6,790,483	6,285,924
Total liabilities, deferred inflows of resources and fund balances	$ 7,529,701	$ 7,679,562

Screven County, Georgia
General Fund
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2019 and 2018

	2019	2018
Revenues		
Taxes	$ 7,750,588	$ 8,182,899
Licenses and permits	10,078	59,366
Intergovernmental	876,444	1,029,274
Charges for services	2,561,180	2,904,559
Fines and forfeitures	300,726	303,652
Investment earnings	65,811	6,432
Other revenues	27,804	60,309
Total revenues	11,592,631	12,546,491
Expenditures		
Current:		
General government	1,979,871	1,910,828
Judicial	987,131	925,487
Public safety	4,029,066	4,752,121
Public works	2,486,240	3,417,914
Health and welfare	87,266	115,987
Culture and recreation	733,821	683,103
Housing and development	142,919	258,871
Total expenditures	10,446,314	12,064,311
Excess of revenues to expenditures	1,146,317	482,180
Other financing sources (uses)		
Proceeds from sales of surplus	8,363	1,000
Proceeds from capital lease		870,000
Interfund transfers	(650,121)	(210,781)
Total other financing sources (uses)	(641,758)	660,219
Net change in fund balance	504,559	1,142,399
Fund balances beginning of year	6,285,924	5,143,525
Funds balances end of year	$ 6,790,483	$ 6,285,924

Screven County, Georgia
2013 SPLOST Fund
Comparative Balance Sheet
June 30, 2019 and 2018

	2019	2018
Assets		
Cash	$ 718,772	$ 283,051
Receivables - sales taxes		104,103
Interfund balances		125,944
Total assets	$ 718,772	$ 513,098
Liabilities and fund balances		
Liabilities		
Interfund balances	$ 335,021	
Fund balances		
Restricted for capital projects	383,751	$ 513,098
Total liabilities and fund balances	$ 718,772	$ 513,098

Screven County, Georgia
2013 SPLOST Fund
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2019 and 2018

	2019	2018
Revenues		
Special local option sales tax	$ 637,561	$ 1,178,927
Investment earnings	515	116
	638,076	1,179,043
Expenditures		
Capital Outlay		
General government		8,886
Public safety		
Sheriff and jail	32,652	
Fire		18,000
Public works		
Roads and streets	150,333	131,383
Sanitation - landfill projects	32,280	
Intergovernmental		
Sylvania	82,257	147,342
Rocky Ford	4,547	8,145
Newington	8,652	15,498
Hiltonia	10,799	19,344
Oliver	7,547	13,518
Debt service		
Principal retirement	409,447	235,262
Interest and fiscal charges	28,909	19,056
Total expenditures	767,423	616,434
Net change in fund balance	(129,347)	562,609
Fund balance (deficit) beginning of year	513,098	(49,511)
Funds balance end of year	$ 383,751	$ 513,098

Screven County, Georgia
2019 SPLOST Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance
For the Year Ended June 30, 2019

Revenues		
Special local option sales tax	$	625,147
Investment earnings		754
		625,901
Expenditures		
Intergovernmental		
Sylvania		111,595
Rocky Ford		6,169
Oliver		10,238
Newington		11,738
Hiltonia		14,651
Total expenditures		154,391
Net change in fund balance		471,510
Fund balance beginning of year		0
Funds balance end of year	$	471,510

Screven County, Georgia
Combining Balance Sheet
Non-major Special Revenue Funds
June 30, 2019

	Solid Waste Collection and Disposal Special Service District Fund	E-911 Fund	Jail Improvement Fund	Seized Funds fund	SCCI Telephone Fund	Drug Abuse T & E Fund	Law Library Fund	Hotel/ Motel Tax Fund	Total Nonmajor Special Revenue Funds
Assets									
Cash and cash equivalents	$ 77,808	$ 51,507	$ 47,519	$ 9,055	$ 173,594	$ 295,774	$ 12,149		$ 667,406
Accounts receivable									
Accounts			4,552			50		$ 768	5,370
Intergovernmental		43,558							43,558
Interfund balances						592			592
Total assets	$ 77,808	$ 95,065	$ 52,071	$ 9,055	$ 173,594	$ 296,416	$ 12,149	$ 768	$ 716,926
Liabilities and Fund Balances									
Liabilities									
Accounts payable								$ 768	$ 768
Interfund balances	$ 15,435	$ 95,065	$ 52,071						162,571
Total liabilities	15,435	95,065	52,071	$ 0	$ 0	$ 0	$ 0	768	163,339
Fund balances									
Restricted for judicial							12,149		12,149
Restricted for public safety				9,055	173,594	296,416			479,065
Restricted for public works	62,373								62,373
Total fund balances	62,373	0	0	9,055	173,594	296,416	12,149	0	553,587
Total liabilities and fund balances	$ 77,808	$ 95,065	$ 52,071	$ 9,055	$ 173,594	$ 296,416	$ 12,149	$ 768	$ 716,926

Screven County, Georgia
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-major Special Revenue Funds
For the Year Ended June 30, 2019

	Solid Waste Collection and Disposal Special Service District Fund	E-911 Fund	Jail Improvement Fund	Seized Funds fund	SCCI Telephone Fund	Drug Abuse T & E Fund	Law Library Fund	Hotel/ Motel Tax Fund	Total Nonmajor Special Revenue Funds
Revenues									
Taxes	$ 81,100							$ 4,205	$ 85,305
Charges for services	57,033	$ 287,040			$ 60,656				404,729
Fines and forfeitures			$ 63,555	$ 7,402		$ 31,883	$ 6,069		108,909
Investment earnings	70	66	68		301	1,309			1,814
Total revenues	138,203	287,106	63,623	7,402	60,957	33,192	6,069	4,205	600,757
Expenditures									
Current:									
General government								4,205	4,205
Judicial							4,786		4,786
Public safety		438,558	77,574	3,758	23,973				543,863
Public works	274,780								274,780
Total expenditures	274,780	438,558	77,574	3,758	23,973	0	4,786	4,205	827,634
Excess (deficit) of revenues over expenditures	(136,577)	(151,452)	(13,951)	3,644	36,984	33,192	1,283	0	(226,877)
Other financing sources									
Interfund transfers	198,950	151,452	13,951						364,353
Net change in fund balance	62,373	0	0	3,644	36,984	33,192	1,283	0	137,476
Fund balances beginning of year	0	0	0	5,411	136,610	263,224	10,866	0	416,111
Funds balances end of year	$ 62,373	$ 0	$ 0	$ 9,055	$ 173,594	$ 296,416	$ 12,149	$ 0	$ 553,587

Screven County, Georgia
Solid Waste Collection and Disposal Special Service District Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Taxes	$ 86,732	$ 86,732	$ 81,100	$ (5,632)
Charges for services	55,000	55,000	57,033	2,033
Investment earnings	50	50	70	20
Total revenues	141,782	141,782	138,203	(3,579)
Expenditures				
Current				
Public Works- Solid waste	340,732	340,732	274,780	65,952
Deficit of revenues to expenditures	(198,950)	(198,950)	(136,577)	62,373
Other financing sources - interfund transfers	198,950	198,950	198,950	0
Net change in fund balance	$ 0	$ 0	62,373	$ 62,373
Fund balances beginning of year			0	
Funds balances end of year			$ 62,373	

Screven County, Georgia
E-911 Fund
Comparative Balance Sheet
June 30, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 51,507	$ 18,028
Receivables		
Accounts		10,849
Intergovernmental	43,558	
Total assets	$ 95,065	$ 28,877
Liabilities and fund balances		
Liabilities		
Interfund balances	$ 95,065	$ 28,877
Fund balances		
Restricted for public safety	0	0
Total liabilities and fund balances	$ 95,065	$ 28,877

Screven County, Georgia
E-911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2019
(With Comparative Totals For the Year Ended June 30, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Charges for services	$ 222,364	$ 222,364	$ 287,040	$ 64,676	$ 238,960
Investment earnings	20	20	66	46	33
Total revenues	222,384	222,384	287,106	64,722	238,993
Expenditures					
Current					
Public safety	450,684	450,684	438,558	12,126	434,720
Deficit of revenues to expenditures	(228,300)	(228,300)	(151,452)	76,848	(195,727)
Other financing sources					
Transfers in	228,300	228,300	151,452	(76,848)	195,727
Net change in fund balance	$ 0	$ 0	0	$ 0	0
Fund balances beginning of year			0		0
Funds balances end of year			$ 0		$ 0

Screven County, Georgia
Jail Improvement Fund
Comparative Balance Sheet
June 30, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 47,519	$ 83,920
Accounts receivables	4,552	3,849
Total Assets	$ 52,071	$ 87,769
Liabilities and fund balances		
Liabilities		
Interfund balances	$ 52,071	$ 87,769
Fund balances		
Restricted for public safety	0	0
Total liabilities and fund balances	$ 52,071	$ 87,769

Screven County, Georgia
Jail Improvement Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2019
(With Comparative Totals For the Year Ended June 30, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Fines and forfeitures	$ 65,000	$ 65,000	$ 63,555	$ (1,445)	$ 65,432
Investment earnings	40	40	68	28	77
Total revenues	65,040	65,040	63,623	(1,417)	65,509
Expenditures					
Current:					
Public safety	65,040	79,040	77,574	1,466	92,018
Deficit of revenues to expenditures	0	(14,000)	(13,951)	49	(26,509)
Other financing sources					
Transfers in	0	14,000	13,951	(49)	15,054
Net change in fund balance	$ 0	$ 0	0	$ 0	(11,455)
Fund balances beginning of year			0		11,455
Funds balances end of year			$ 0		$ 0

Screven County, Georgia
Seized Funds Fund
Comparative Balance Sheet
June 30, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 9,055	$ 5,411
Liabilities and fund balances		
Fund balances		
Restricted for public safety	$ 9,055	$ 5,411

Screven County, Georgia
Seized Funds Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2019
(With Comparative Totals For the Year Ended June 30, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Fines and forfeitures	$ 1,000	$ 4,000	$ 7,402	$ 3,402	$ 2,649
Expenditures					
Current					
Public safety	1,000	4,000	3,758	242	4,725
Net change in fund balance	$ 0	$ 0	3,644	$ 3,160	(2,076)
Fund balances beginning of year			5,411		7,487
Funds balances end of year			$ 9,055		$ 5,411

Screven County, Georgia
SCCI Telephone Fund
Comparative Balance Sheet
June 30, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 173,594	$ 136,610
Liabilities and fund balances		
Fund balances		
Restricted for public safety	$ 173,594	$ 136,610

Screven County, Georgia
SCCI Telephone Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2019
(With Comparative Totals For the Year Ended June 30, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Charges for services	$ 1,000	$ 25,000	$ 60,656	$ 35,656	$ 53,950
Investment earnings	0	0	301	301	208
Total revenues	1,000	25,000	60,957	35,957	54,158
Expenditures					
Public safety	1,000	25,000	23,973	1,027	23,431
Net change in fund balance	$ 0	$ 0	36,984	$ 36,984	30,727
Fund balances beginning of year			136,610		105,883
Funds balances end of year			$ 173,594		$ 136,610

Screven County, Georgia
Drug Abuse T & E Fund
Comparative Balance Sheet
June 30, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 295,774	$ 263,765
Accounts receivables	50	882
Interfund balances	592	
Total Assets	$ 296,416	$ 264,647
Liabilities and fund balances		
Liabilities		
Interfund balances		$ 1,423
Fund balances		
Restricted for public safety	$ 296,416	263,224
Total liabilities and fund balances	$ 296,416	$ 264,647

Screven County, Georgia
Drug Abuse T & E Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2019
(With Comparative Totals For the Year Ended June 30, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Fines and forfeitures	$ 35,000	$ 35,000	$ 31,883	$ (3,117)	$ 24,610
Investment earnings	470	470	1,309	839	497
Total revenues	35,470	35,470	33,192	(2,278)	25,107
Expenditures					
Current					
Public safety	35,470	35,470		35,470	
Net change in fund balance	$ 0	$ 0	33,192	$ 33,192	25,107
Fund balances beginning of year			263,224		238,117
Funds balances end of year			$ 296,416		$ 263,224

Screven County, Georgia
Law Library Fund
Comparative Balance Sheet
June 30, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 12,149	$ 10,866
Liabilities and fund balances		
Fund balances		
Restricted for judicial	$ 12,149	$ 10,866

Screven County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2019
(With Comparative Totals For the Year Ended June 30, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Fines and forfeitures	$ 1,000	$ 5,000	$ 6,069	$ 1,069	$ 6,741
Expenditures					
Current					
Judicial	1,000	5,000	4,786	214	2,507
Net change in fund balance	$ 0	$ 0	1,283	$ 1,283	4,234
Fund balances beginning of year			10,866		6,632
Funds balances end of year			$ 12,149		$ 10,866

Screven County, Georgia
Hotel/Motel Tax Fund
Comparative Balance Sheet
June 30, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents		$ 301
Accounts receivable	$ 768	
Total assets	768	301
Liabilities and fund balances		
Current liabilities		
Accounts payable	$ 768	$ 301

Screven County, Georgia
Hotel/Motel Tax Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2019
(With Comparative Totals For The Year Ended June 30, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Taxes		$ 4,205	$ 4,205	$ 0	$ 5,657
Expenditures					
General government		4,205	4,205	0	5,657
Net change in fund balance	$ 0	$ 0	0	$ 0	0
Fund balances beginning of year			0		0
Funds balances end of year			$ 0		$ 0

Screven County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For The Year Ended June 30, 2019

Clerk of Court	Balance June 30, 2018	Additions	Deductions	Balance June 30, 2019
Assets				
Cash	$ 109,284	$ 614,809	$ 597,934	$ 126,159
Liabilities				
Due to other funds	$ 0	$ 399,714	$ 399,714	$ 0
Due to others	109,284	215,095	198,220	126,159
Total Liabilities	$ 109,284	$ 614,809	$ 597,934	$ 126,159

Probate Court	Balance June 30, 2018	Additions	Deductions	Balance June 30, 2019
Assets				
Cash	$ 740	$ 47,520	$ 47,477	$ 783
Liabilities				
Due to other funds	$ 0	$ 33,860	$ 33,860	$ 0
Due to others	740	13,660	13,617	783
Total Liabilities	$ 740	$ 47,520	$ 47,477	$ 783

Sheriff's Office	Balance June 30, 2018	Additions	Deductions	Balance June 30, 2019
Assets				
Cash	$ 98,773	$ 195,770	$ 200,660	$ 93,883
Liabilities				
Due to other funds	$ 0	$ 20,218	$ 20,218	$ 0
Due to others	98,773	175,552	180,442	93,883
Total Liabilities	$ 98,773	$ 195,770	$ 200,660	$ 93,883

(continued on next page)

Screven County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For The Year Ended June 30, 2019

Magistrate Court	Balance June 30, 2018	Additions	Deductions	Balance June 30, 2019
Assets				
Cash	$ 10,988	$ 185,553	$ 192,993	$ 3,548
Liabilities				
Due to other funds	$ 0	$ 59,226	$ 59,226	$ 0
Due to others	10,988	126,327	133,767	3,548
Total Liabilities	$ 10,988	$ 185,553	$ 192,993	$ 3,548

SCCI Stores Account	Balance June 30, 2018	Additions	Deductions	Balance June 30, 2019
Assets				
Cash	$ 59,178	$ 113,630	$ 101,336	$ 71,472
Liabilities				
Due to others	$ 59,178	$ 113,630	$ 101,336	$ 71,472

Tax Commissioner	Balance June 30, 2018	Additions	Deductions	Balance June 30, 2019
Assets				
Cash	$ 0	$ 16,987,355	$ 16,987,355	$ 0
Liabilities				
Due to other funds	$ 0	$ 7,520,282	$ 7,520,282	$ 0
Due to others	0	9,467,073	9,467,073	0
Total Liabilities	$ 0	$ 16,987,355	$ 16,987,355	$ 0

Total	Balance June 30, 2018	Additions	Deductions	Balance June 30, 2019
Assets				
Cash	$ 278,963	$ 18,144,637	$ 18,127,755	$ 295,845
Liabilities				
Due to other funds	$ 0	$ 8,033,300	$ 8,033,300	$ 0
Due to other governments	278,963	10,111,337	10,094,455	295,845
Total Liabilities	$ 278,963	$ 18,144,637	$ 18,127,755	$ 295,845

Screven County, Georgia
Schedule of Projects Constructed
With Special Sales Tax Proceeds
For the Year Ended June 30, 2019

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage Complete
			Prior Years	Current Period	Total	
2011 Voter Approved Special Sales Tax (2013 SPLOST Fund):						
SPLOST Referendum expense	$ 10,816	$ 10,838	$ 10,838		$ 10,838	100.0%
Courthouse Renovation (level one)	1,500,000	1,500,000	1,454,871		1,454,871	97.0%
General government - buildings & equipment			21,149		21,149	
Public Safety						
Sheriff and jail				$ 32,652	32,652	
Emergency medical services			135,810		135,810	
Fire			934,323		934,323	
E-911			26,008		26,008	
Public works						
Road projects			881,685	150,333	1,032,018	
Sanitation - landfill projects			351,688	32,280	383,968	
Parks and recreation			40,550		40,550	
Debt service			1,019,326	143,909	1,163,235	
Retire debt for new jail, road department and E-911 equipment; recreation complex improvements; narrow band radio equipment; landfill improvements; mental health building roof; construction of fire stations; repairs and improvement to other county buildings; purchase of law enforcement and other county vehicles and equipment; improvements to airport infrastructure; and road construction	6,929,357	4,108,335	3,410,539	359,174	3,769,713	91.8%
Other municipalities						
City of Sylvania	1,645,205	960,757	878,500	82,257	960,757	
Town of Rocky Ford	90,944	53,109	48,562	4,547	53,109	
City of Newington	173,046	101,055	92,403	8,652	101,055	
City of Hiltonia	215,992	126,134	115,335	10,799	126,134	
City of Oliver	150,942	88,145	80,598	7,547	88,145	
Total other municipalities	2,276,129	1,329,200	1,215,398	113,802	1,329,200	100.0%
	$ 10,716,302	$ 6,948,373	$ 6,091,646	$ 472,976	$ 6,564,622	

Reconciliation of current year disbursements

Total disbursements per the Schedule of Revenues, Expenditures and Changes in Fund Balance	767,423
Amount disbursed for principal payments on debt service for assets purchased in prior year	(294,447)
	472,976

Screven County, Georgia
Schedule of Projects Constructed
With Special Sales Tax Proceeds
For the Year Ended June 30, 2019

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage Complete
			Prior Years	Current Period	Total	
2018 Voter Approved Special Sales Tax (2019 SPLOST Fund):						
Debt service						
Retire general obligation debt for acquisition of heavy equipment; road construction and road department equipment; construction of fire stations; repairs and improvements to other county buildings; purchase of county vehicles and heavy equipment; capital economic development project; solid waste disposal and collection						
	$ 5,483,863	$ 5,483,863	$ 0	$ 0	$ 0	0.0%
Other municipalities						
City of Sylvania	1,299,978	1,299,978		111,595	111,595	
Town of Rocky Ford	71,861	71,861		6,169	6,169	
City of Oliver	119,269	119,269		10,238	10,238	
City of Newington	136,735	136,735		11,738	11,738	
City of Hiltonia	170,669	170,669		14,651	14,651	
Total other municipalities	1,798,512	1,798,512	0	154,391	154,391	8.6%
	$ 7,282,375	$ 7,282,375	$ 0	$ 154,391	$ 154,391	

Other Reporting Requirements

CAINES HODGES
CERTIFIED PUBLIC ACCOUNTANTS

Donald T. Caines, CPA
Carlton H. Hodges, CPA
Matthew E. Caines, CPA
Amanda S. Futrell, MAcc

Caines, Hodges & Company, P.C.
5302 Frederick Street • Suite 203
Savannah, GA 31405
Tel: (912) 233-6383
www.caineshodges.com

Member American Institute of Certified Public Accountants
and Georgia Society of Certified Public Accountants

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Chairman and Members of the
Board of Commissioners of Screven County
Sylvania, 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Screven County, Georgia, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Screven County, Georgia's basic financial statements and have issued our report thereon dated July 30, 2020. Our report includes a reference to other auditors who audited the financial statements of Screven County Development Authority and Screven County Department of Health, as described in our report on Screven County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of 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.

Honorable Chairman and Members of the
Board of Commissioners of Screven County
Sylvania, Georgia

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses at 2019-01 through 2019-04 that we consider to be material weaknesses.

Compliance and Other Matters

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

Screven County, Georgia's Response to Findings

Screven County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Screven County, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

Cairns, Hodges & Company, P.C.

July 30, 2020

INTERNAL CONTROL

2019-01 Lack of Segregation of Duties - (Agency offices - Sheriff' Office, Probate Court, Magistrate Court, Correctional Institute, Superior Court, Law Library, Tax Commissioner's Office) - (repeat finding 2018-01)

Condition: There is not adequate segregation of duties between recording, processing, disbursement and reconciliation of cash accounts and other operational functions in the various funds, departments and offices maintained by the County. This condition exists in several of the constitutionally elected offices of the County.

Criteria: The internal control environment of an entity should allow proper segregation of duties so that an employee will not have access to overlapping duties in regards to the receipt and/or disbursements of funds, reconciliation of accounts, posting of accounting records, etc.

Effect: An absence of appropriate segregation of duties could increase the risk of misappropriation of assets if other controls are not in place or do not function properly.

Recommendation: The County should continue to monitor this situation and use alternative control measures where available to assist in safeguarding County assets.

Management response: We are aware of this situation. We will continue to work with agency offices, most of which are constitutional offices, to attempt implementing procedures to have adequate segregation of duties between recording, processing, disbursement, and reconciliation of cash accounts and other operational functions in various funds to safeguard County assets.

2019-02 Lack of final review of machine-signed checks (repeat finding 2018-02)

Condition: Disbursement checks are prepared with signatures printed by the computer and are not reviewed before being issued. The proof report and check register are reviewed, but the check is not reviewed.

Criteria: The internal control environment of an entity should provide procedures to determine the actual checks are reviewed prior to being issued to ensure that a check is not altered or otherwise made payable to a vendor other than that recorded in the check proof report or the check register.

Effect: Checks issued without final review present a risk of fraudulent cash disbursement.

Recommendation: Establish procedures to ensure management review of disbursement checks prior to approval for mailing.

Management response: Management concurs with the finding and will establish procedures to ensure that the actual disbursement checks are reviewed by management prior to mailing or other distribution.

2019-03 Lack of segregation of duties - payroll (repeat finding 2018-03)

Condition: The employee in charge of inputting payroll and processing payroll disbursements also has full access to the employee master list.

Criteria: The internal control environment of an entity should allow proper segregation of duties so that an employee will not have access to overlapping duties in regards to input of payroll data, the processing of payroll disbursements and the maintenance of the employee master file.

Effect: This lack of segregation of duties could lead to fictitious (ghost) employees, improper pay rates or other payroll related fraud.

Recommendation: Establish procedures to ensure that maintenance of the master employee file is performed by an individual not involved in the inputting or processing of payroll data.

Management response: Management agrees with the finding and will re-assign the duty of maintaining the employee master file to an employee otherwise not involved in any aspect of the payroll function and will remove all access to employee master file maintenance from all employees otherwise involved in the payroll function.

2019-04 Bank statements not reconciled timely

Condition: During the year, bank statements for one account were not reconciled in a timely manner.

Criteria: Bank statements should be reconciled to the general ledger timely to ensure that omitted transactions and errors in recording are detected and corrected in a timely manner.

Effect: Potential for errors and omissions in the bank statement and in financial reporting to occur and not be corrected in a timely manner.

Recommendation: Establish procedures to ensure bank statements are reconciled to the underlying financial records in a timely manner.

Management response: Management agrees with the finding and will establish procedures to ensure bank statements are consistently reconciled to the general ledger on a monthly basis.