SCREVEN COUNTY, GEORGIA

AUDITED FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Screven County, Georgia
Table of Contents
For the Year Ended June 30, 2020

	Page
Independent Auditors' Report	4
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	9
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Fiduciary Funds:	
Statement of Fiduciary Assets and Liabilities	13
Component Units:	
Combining Statement of Net Position	14
Combining Statement of Activities	15
Notes to the Basic Financial Statements	16
Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund	45
Note to the Required Supplementary Information - General Fund	47
Screven County Department of Health (Discretely Presented Component Unit)	
Schedule of Proportionate Share of the Net Pension Liability - Employee's Retirement System	48
Schedule of Contributions - Employee's Retirement System	49
Schedule of Proportionate Share of the Net OPEB Liability - State of Georgia OPEB Fund	50
Schedule of Contributions State of Georgia OPEB Fund	51
Schedule of Proportionate Share of the Net OPEB Liability (Asset) - SEAD-OPEB Fund	52
Schedule of Contributions - SEAD-OPEB Fund	53
Notes to the Required Supplementary Information	54
Supplementary Information:	
Combining and Individual Fund Statements and Schedules:	
Major Governmental Funds	
General Fund:	
Comparative Balance Sheet	56

Screven County, Georgia
Table of Contents
For the Year Ended June 30, 2020

	Page
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balances	57
Major Capital Projects Fund	
2013 SPLOST Fund	
Comparative Balance Sheet	58
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balances	59
2019 SPLOST Fund	
Comparative Balance Sheet	60
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balances	61
Non-major Special Revenue Funds:	
Combining Balance Sheet	62
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	63
Fire Protection Special Service District Fund	
Comparative Balance Sheet	64
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	65
Solid Waste Collection and Disposal Special Service District Fund	
Comparative Balance Sheet	66
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	67
Special Services District - Unincorporated and Jointly Funded - Fund	
Comparative Balance Sheet	68
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	69
E-911 Fund	
Comparative Balance Sheet	70
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	71
Jail Improvement Fund	
Comparative Balance Sheet	72
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	73
Seized Funds Fund	
Comparative Balance Sheet	74
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	75

Screven County, Georgia
Table of Contents
For the Year Ended June 30, 2020

	Page
SCCI Telephone Fund	
Comparative Balance Sheet	76
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	77
Drug Abuse T & E Fund	
Comparative Balance Sheet	78
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	79
Law Library Fund	
Comparative Balance Sheet	80
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	81
Hotel/Motel Tax Fund	
Comparative Balance Sheet	82
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	83
Fiduciary Funds	
Agency Funds	
Combining Statement of Changes in Assets and Liabilities	84
Special Reports Section	
Special Purpose Local Option Sales Tax:	
Schedule of Projects Constructed with Special Sales Tax Proceeds - 2013 SPLOST	86
Schedule of Projects Constructed with Special Sales Tax Proceeds - 2019 SPLOST	87
Other Reporting Requirements	
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*	88
Schedule of Findings and Responses	90

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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, 2020, 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, 2020, 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 45 to 47, and the schedules of proportionate share of net pension liability/OPEB liability and schedules of contributions on pages 48 to 55 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 October 12, 2021, 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 Screven County, Georgia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Screven County, Georgia's internal control over financial reporting and compliance.

Caines, Hodges & Company, P.C.

October 12, 2021

Screven County, Georgia
Statement of Net Position
June 30, 2020

	Primary Governmental	
	Governmental Activities	Component Units
Assets		
Current assets		
Cash and cash equivalents		
Unrestricted	$ 6,461,628	$ 1,626,832
Restricted	3,342,537	
Receivables:		
Accounts	295,607	18,092
From primary government		273,772
Property taxes	276,432	22,239
Sales taxes	222,807	
Intergovernmental	642,471	4,415
Prepaid items	6,713	
Noncurrent assets		
Proportionate share of collective net SEAD-OPEB asset		30,833
Capital assets (Note 7)		
Nondepreciable capital assets	255,665	1,214,647
Depreciable capital assets, net	20,496,996	2,473,984
Total assets	32,000,856	5,664,814
Deferred outflows of resources		
Related to pension plan		74,920
Related to state OPEB fund		26,106
Related to SEAD-OPEB fund		1,784
Total deferred outflows of resources	0	102,810
Liabilities		
Current liabilities		
Accounts payable	697,514	288,240
Accrued expenses	133,909	
Accrued interest payable	14,906	
Compensated absences payable	108,667	
Capital lease payable	338,348	
Payable to component unit - Screven County Hospital Authority	273,772	
Landfill postclosure care costs payable	68,429	
Other		2,339
Notes payable (Note 9)		1,457,093
Long-term liabilities: (Note 10)		
Compensated absences payable (net of current portion)	202,529	18,200
Capital lease payable (net of current portion)	662,960	
Proportionate share of:		
Collective net pension liability		327,358
Net state OPEB liability		85,862
Landfill postclosure care costs payable (net of current portion)	837,158	
Total liabilities	3,338,192	2,179,092
Deferred inflows of resources		
Related to pension plan		15,447
Related to state OPEB fund		118,753
Related to SEAD-OPEB fund		2,833
Total inflows of resources	0	137,033
Net position		
Net investment in capital assets (Note 17)	19,751,353	2,231,538
Restricted for:		
Capital projects	2,211,574	
Program purposes	857,516	318,609
Unrestricted	5,842,221	901,352
Total net position	$ 28,662,664	$ 3,451,499

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

Screven County, Georgia
Statement of Activities
For the Year Ended June 30, 2020

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	$ 2,348,363	$ 268,153		$ 14,728	$ (2,065,482)	
Judicial	1,038,242	83,709			(954,533)	
Public safety	5,896,022	2,923,210		647,452	(2,325,360)	
Public works	3,169,393	641,649		772,111	(1,755,633)	
Health and welfare	96,804				(96,804)	
Culture and recreation	841,687	117,235			(724,452)	
Housing and development	644,985	31,601			(613,384)	
Interest	25,789				(25,789)	
Total governmental activities	$ 14,061,285	$ 4,065,557	$ 0	$ 1,434,291	(8,561,437)	
Component units						
Department of Public Health	$ 428,108	$ 182,512	$ 309,298			$ 63,702
Industrial Development Authority	203,186	1,185	304,233	$ 300,000		402,232
Hospital Authority	739,497		739,497			0
Total component units	$ 1,370,791	$ 183,697	$ 1,353,028	$ 300,000		465,934
		General revenues				
		Property taxes			4,626,031	
		Sales taxes			2,313,143	
		Insurance premium taxes			759,095	
		Other taxes			1,728,245	
		Investment earnings			33,953	3,671
		Gain on sale of assets			4,500	
		Miscellaneous			19,220	
		Total general revenues			9,484,187	3,671
		Change in net position			922,750	469,605
		Net position beginning of year			27,739,914	2,981,894
		Net position end of year			$ 28,662,664	$ 3,451,499

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

Screven County, Georgia
Balance Sheet
Governmental Funds
June 30, 2020

	General Fund	2013 SPLOST Fund	2019 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
Assets					
Cash					
Unrestricted	$ 5,465,719			$ 995,909	$ 6,461,628
Restricted	1,182,722	$ 718,772	$ 1,441,043		3,342,537
Receivables:					
Accounts	144,877			150,730	295,607
Property taxes	272,260			4,172	276,432
Sales taxes	97,382		125,425		222,807
Intergovernmental	566,143			76,328	642,471
Interfund balances	1,554,625			51,901	1,606,526
Prepaid items	6,713				6,713
Total assets	$ 9,290,441	$ 718,772	$ 1,566,468	$ 1,279,040	$ 12,854,721
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	$ 971,175			$ 111	$ 971,286
Accrued expenditures	133,909				133,909
Interfund balances		$ 468,129	$ 776,522	361,875	1,606,526
Total liabilities	1,105,084	468,129	776,522	361,986	2,711,721
Deferred inflows of resources					
Property taxes and fees	213,394			3,209	216,603
Intergovernmental	418,502				418,502
Charges for services				68,066	68,066
	631,896	0	0	71,275	703,171
Total liabilities and deferred inflows of resources	1,736,980	468,129	776,522	433,261	3,414,892
Fund balances					
Nonspendable - prepaid items	6,713				6,713
Restricted for:					
Landfill closure and post-closure	905,587				905,587
Special service district- unincorporated area				274,714	274,714
Judicial				16,624	16,624
Public safety	11,737			554,441	566,178
Capital outlays	1,170,985	250,643	789,946		2,211,574
Unassigned	5,458,439				5,458,439
Total fund balances	7,553,461	250,643	789,946	845,779	9,439,829
Total liabilities, deferred inflows of resources and fund balances	$ 9,290,441	$ 718,772	$ 1,566,468	$ 1,279,040	$ 12,854,721

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, 2020

Total Governmental Fund Balances		$ 9,439,829
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	$ 38,307,727	
Less accumulated depreciation	(17,555,066)	20,752,661
Property taxes are deferred in the governmental funds because they are not available but they are reported as revenue on the statement of activities.		216,603
Intergovernmental revenues are deferred in the governmental funds because they are not available but are reported as revenue on the statement of activities.		418,502
Charges for services are deferred in the governmental funds because they are not available but are reported as revenue on the statement of activities.		68,066
Accrued interest on long-term debt is not reported at the fund financial reporting level, but is reported at the government-wide reporting level.		(14,906)
Liabilities, including bonds, landfill postclosure costs and compensated absences, are not due and payable in the current period and therefore are not reported in the funds.		
Capital lease payable	(1,001,308)	
Landfill closure and postclosure care costs	(905,587)	
Compensated absences	(311,196)	(2,218,091)
Net Position of Governmental Activities		$ 28,662,664

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, 2020

	General Fund	2013 SPLOST Fund	2019 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes	$ 7,181,938		$ 1,345,986	$ 998,031	$ 9,525,955
Licenses and permits	11,716			53,931	65,647
Intergovernmental	965,639			96,395	1,062,034
Charges for services	2,340,880			1,187,140	3,528,020
Fines and forfeitures	297,371			106,452	403,823
Investment earnings	20,227		3,187	10,539	33,953
Miscellaneous	16,110			3,110	19,220
Total revenues	10,833,881	$ 0	1,349,173	2,455,598	14,638,652
Expenditures					
Current:					
General government	2,211,892			14,154	2,226,046
Judicial	1,034,287			1,663	1,035,950
Public safety	4,081,239			1,488,804	5,570,043
Public works	1,559,430			1,122,759	2,682,189
Health and welfare	86,123				86,123
Culture and recreation	725,440				725,440
Housing and development	167,209			168,191	335,400
Capital outlay - SPLOST			867,754		867,754
Intergovernmental - SPLOST			397,869		397,869
Debt service:					
Principal retirement	84,811	129,987	166,587		381,385
Interest and fiscal charges		3,121	18,527		21,648
Total expenditures	9,950,431	133,108	1,450,737	2,795,571	14,329,847
Excess (deficit) of revenues to expenses	883,450	(133,108)	(101,564)	(339,973)	308,805
Other financing sources (uses)					
Proceeds from sales of surplus	4,500				4,500
Proceeds from capital lease			420,000		420,000
Transfers	(124,973)			124,973	0
Total other financing sources	(120,473)	0	420,000	124,973	424,500
Change in fund balances	762,977	(133,108)	318,436	(215,000)	733,305
Fund balance beginning of year	6,790,484	383,751	471,510	1,060,779	8,706,524
Fund balance end of year	$ 7,553,461	$ 250,643	$ 789,946	$ 845,779	$ 9,439,829

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, 2020

Net Changes In Fund Balances - Total Governmental Funds		$ 733,305
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 depreciation expense exceeds capital outlay in the current period.		
Depreciation expense	$ (1,154,439)	
Capital outlay	1,100,084	(54,355)
Property taxes in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Deferred at 6/30/20	216,603	
Deferred at 6/30/19	(316,043)	(99,440)
Intergovernmental revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Deferred at 6/30/20	418,502	
Deferred at 6/30/19	(46,245)	372,257
Charges for services in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Deferred at 6/30/20	68,066	
Deferred at 6/30/19	0	68,066
The issuance of long-term debt (e.g., notes payable, captial leases) provides current financial resources to the governmental funds, but the receipt of proceeds from long-term debt increases long-term liabilities in the statement of net assets.		(420,000)
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.		381,385
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 6/30/20	(14,906)	
Liability at 6/30/19	10,765	(4,141)
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 6/30/20	(905,587)	
Liability at 6/30/19	889,575	(16,012)
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 6/30/20	(311,196)	
Liability at 6/30/19	272,881	(38,315)
Change In Net Position of Governmental Activities		$ 922,750

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

Screven County, Georgia
Statement of Fiduciary Assets and Liabilities
Agency Funds
June 30, 2020

Assets	
Cash and cash equivalents	$ 311,393
Liabilities	
Due to other jurisdictions	$ 311,393

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

Screven County, Georgia
Combining Statement of Net Position
Component Units
June 30, 2020

	Screven County Department of Health	Screven County Development Authority	Screven County Hospital Authority	Total
Assets				
Current assets				
Cash	$ 472,737	$ 1,128,305	$ 25,790	$ 1,626,832
Receivables:				
Accounts	18,092			18,092
From primary government			273,772	273,772
Taxes		22,239		22,239
Intergovernmental		4,415		4,415
Noncurrent assets				
Proportionate share of collective net SEAD-OPEB asset	30,833			30,833
Capital assets				
Nondepreciable capital assets		1,214,647		1,214,647
Depreciable capital assets, net		2,473,984		2,473,984
Total assets	521,662	4,843,590	299,562	5,664,814
Deferred outflows of resources				
Related to pension plan	74,920			74,920
Related to state OPEB fund	26,106			26,106
Related to SEAD-OPEB fund	1,784			1,784
Total deferred outflows of resources	102,810	0	0	102,810
Liabilities				
Current liabilities				
Accounts payable	12,358	2,110	273,772	288,240
Other liabilities		2,339		2,339
Notes payable		1,457,093		1,457,093
Long-term liabilities				
Compensated absences	18,200			18,200
Proportionate share of:				
Collective net pension liability	327,358			327,358
Net state OPEB liability	85,862			85,862
Total liabilities	443,778	1,461,542	273,772	2,179,092
Deferred inflows of resources				
Related to pension plan	15,447			15,447
Related to state OPEB fund	118,753			118,753
Related to SEAD-OPEB fund	2,833			2,833
Total deferred inflows of resources	137,033	0	0	137,033
Net position				
Investment in capital assets		2,231,538		2,231,538
Restricted for health and welfare programs	318,609			318,609
Unrestricted	(274,948)	1,150,510	25,790	901,352
Total net position	$ 43,661	$ 3,382,048	$ 25,790	$ 3,451,499

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, 2020

	Screven County Department of Health	Screven County Development Authority	Screven County Hospital Authority	Total
Expenses				
Health and welfare	$ 428,108		$ 739,497	$ 1,167,605
General government		$ 162,361		162,361
Interest		40,825		40,825
Total expenses	428,108	203,186	739,497	1,370,791
Revenues				
Program revenues				
Charges for services	182,512	1,185		183,697
Operating grants and contributions	309,298	304,233	739,497	1,353,028
Capital grants and contributions		300,000		300,000
Total program revenues	491,810	605,418	739,497	1,836,725
Net program revenue	63,702	402,232	0	465,934
General revenues				
Investment earnings	1,615	2,056		3,671
Change in net position	65,317	404,288	0	469,605
Net position beginning of year	(21,656)	2,977,760	25,790	2,981,894
Net position end of year	$ 43,661	$ 3,382,048	$ 25,790	$ 3,451,499

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.

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 offices including the Sheriff, Tax Commissioner, Probate Court, Magistrate Court, and Clerk of 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 which are 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.

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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.

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

Note 2 - Summary of Significant Accounting Policies (continued)

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:

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.

Note 2 - Summary of Significant Accounting Policies (continued)

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.

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.

Note 2 - Summary of Significant Accounting Policies (continued)

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 6). 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.

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

Note 2 - Summary of Significant Accounting Policies (continued)

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.

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 are 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.

Note 2 - Summary of Significant Accounting Policies (continued)

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."

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.

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.

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Note 2 - Summary of Significant Accounting Policies (continued)

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.

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 compose 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.

Deferred Outflows/Inflows of Resources

In addition to assets, the financial statements of the County will sometimes report a separate section for deferred outflows of resources. This separate element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources in the form of expenditures until that time. The Governmental Activities report deferred outflows for pension related items.

In addition to liabilities, the financial statements of the County will sometimes report a separate section for deferred inflows of resources. This separate element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources in the form of revenue until that time. The Governmental Activities report deferred inflows for pension related items.

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Note 2 - Summary of Significant Accounting Policies (continued)

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.

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 is also 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 and 2019 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.

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 - 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 5 - Receivables

Receivables at June 30, 2020, consisted of taxes, interest, accounts (billings for user charges), and intergovernmental receivables arising from grants.

Receivables 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 6 - 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 2020, property taxes were levied on September 17, 2020; the tax bills were mailed on October 13, 2020; and property taxes were due December 20, 2020. The lien date is December 31, 2020.

Note 7 - Capital Assets

Capital asset activity for the year ended June 30, 2020, was as follows:

	Balance 6/30/2019	Additions	Disposals	Balance 6/30/2020
Governmental activities:				
Nondepreciable capital assets				
Land	$ 249,665	$ 6,000		$ 255,665
Depreciable capital assets:				
Buildings	13,149,749	45,901		13,195,650
Transportation equipment	2,749,372	458,816	$ 192,783	3,015,405
Machinery and equipment	8,781,518	181,123		8,962,641
Computers and peripherals	183,182			183,182
Roads and infrastructure	12,286,940	408,244		12,695,184
Total other capital assets	37,150,761	1,094,084	192,783	38,052,062
Total capital assets	37,400,426	1,100,084	192,783	38,307,727
Accumulated depreciation:				
Buildings	5,049,351	325,777		5,375,128
Transportation equipment	1,973,668	179,096	192,783	1,959,981
Machinery and equipment	6,945,159	524,232		7,469,391
Computers and peripherals	180,677	1,972		182,649
Roads and infrastructure	2,444,555	123,362		2,567,917
Total accumulated depreciation	16,593,410	1,154,439	192,783	17,555,066
Governmental activities capital assets, net	$ 20,807,016	$ (54,355)	$ 0	$ 20,752,661

Governmental activities depreciation expense	
General government	$ 84,022
Public safety	432,711
Public works	493,289
Health and welfare	10,681
Culture and recreation	124,977
Housing and development	8,759
Total governmental activities depreciation expense	$ 1,154,439

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Note 7 - Capital Assets (continued)

	Balance 6/30/2019	Additions	Deductions	Balance 6/30/2020
Component unit:				
Nondepreciable capital assets				
Land	$ 1,214,647			$ 1,214,647
Construction in progress	60,449		$ 60,449	0
	1,275,096	$ 0	60,449	1,214,647
Depreciable capital assets:				
Buildings		2,470,915		2,470,915
Machinery and equipment	126,465			126,465
Transportation equipment	11,646			11,646
Total other capital assets	138,111	2,470,915	0	2,609,026
Total capital assets	1,413,207	2,470,915	60,449	3,823,673
Accumulated depreciation:				
Machinery and equipment	121,344	2,052		123,396
Transportation equipment	11,646			11,646
	132,990	2,052	0	135,042
Component unit capital assets, net	$ 1,280,217	$ 2,468,863	$ 60,449	$ 3,688,631

Note 8 - Interfund Balances and Transfers

Interfund balances at June 30, 2020, 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	$ 9,117
2013 SPLOST Fund	468,129
2019 SPLOST Fund	724,621
Solid Waste Collection and Disposal Special Service District Fund	69,619
E-911 Fund	171,815
Drug Abuse T & E Fund	587
Jail Improvement Fund	110,010
Hotel/Motel Tax Fund	727
Payable to Solid Waste Collection and Disposal Special Service District Fund from 2019 SPLOST Fund	51,901

Note 8 - Interfund Balances and Transfers

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, 2020, consisted of the following:

General fund to:		
E-911 Fund to supplement finances	$	105,769
Jail Improvement Fund to supplement its finances		19,204
Special Services District - Unincorporated and Jointly Funded to:		
Fire Protection Special Service District Fund to supplement its finances		637,019
Solid Waste Collection and Disposal Special Service District Fund to supplement its finances		465,781

Note 9 - Short-Term Debt

Component Units

The Development Authority

At June 30, 2020, the Development Authority's long-term debt was composed of two notes payable as detailed below:

Note payable to Farmers & Merchants Bank having a principal balance of $1,457,093. The construction note was for $2,000,000 with a variable interest rate with final payment September 2020. The debt is secured by real estate.

The Development Authority entered into a note payable with the OneGeorgia Authority in February 2020. This note is also related to a construction project but as of June 30, 2020, no funds have been advanced under the obligation.

The following is a summary of long-term debt transactions for the year ended June 30, 2020:

Notes payable, beginning of year	$	0
Obligations incurred		1,757,093
Principal payments		(300,000)
Notes payable, end of year	$	1,457,093

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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.

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 $82,840, (cost of $439,924 less accumulated depreciation of $357,084). This capital lease was paid off during the year ended June 30, 2020.

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 $39,791 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 $90,163 (cost of $188,810 less accumulated depreciation of $98,647). Annual debt service requirements to amortize this capital lease as of June 30, 2020, is as follows:

Year	Principal	Interest	Total
2021	$ 39,099	$ 692	$ 39,791

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. During the year ended June 30, 2020, the $39,586 in unspent loan proceeds was repaid against capital lease balance. 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 $570,813 (cost of $826,466 less accumulated depreciation of $255,653). Annual debt service requirements to amortize this capital lease as of June 30, 2020, is as follows:

Year	Principal	Interest	Total
2021	$ 174,677	$ 10,437	$ 185,114
2022	178,345	6,769	185,114
2023	143,962	3,023	146,985
Total	$ 496,984	$ 20,229	$ 517,213

Note 10 - Long-Term Liabilities (continued)

Capital lease with Flex Financial with an original amount of $135,676, bearing interest at 0%, payable in 3 annual installments of approximately $45,225 beginning in March 2019 through March 2021. This lease was used to purchase emergency medical services equipment with a cost totaling $135,676. The equipment acquired by the lease is included in the governmental activities general capital assets in the amount of $110,802 (cost of $135,676 less accumulated depreciation of $24,874). The imputed interest on this below market rate debt is not material for financial reporting purposes. Annual debt service requirements to amortize this capital lease as of June 30, 2020, is as follows:

Year	Principal	Interest	Total
2021	$ 45,225	$ 0	$ 45,225

Capital lease with Branch Banking and Trust Company with an original amount of $420,000, bearing interest at 2.85%, payable in 5 annual installments of approximately $91,317 beginning in September 2020 through September 2024. This lease was used to purchase four fire engines for the fire fund and with a cost totaling $255,000 and an ambulance and related equipment for emergency medical services with cost totaling $165,000. The equipment acquired by the lease is included in the governmental activities general capital assets in the amount of $384,838 (cost of $420,000 less accumulated depreciation of $35,162). Annual debt service requirements to amortize this capital lease as of June 30, 2020, is as follows:

Year	Principal	Interest	Total
2021	$ 79,347	$ 11,970	$ 91,317
2022	81,608	9,709	91,317
2023	83,934	7,383	91,317
2024	86,326	4,991	91,317
2025	88,785	2,532	91,317
Total	$ 420,000	$ 36,585	$ 456,585

Changes in Long-term Debt - Changes in the County's long-term obligations consisted of the following for the year ended June 30, 2020:

	Outstanding 7/1/2019	Additions	Reductions	Outstanding 6/30/2020	Amounts Due in One Year
Governmental Activities					
Capital leases	$ 962,693	$ 420,000	$ 381,385	$ 1,001,308	$ 338,348
Landfill postclosure	889,575	16,012		905,587	68,429
Compensated absences	272,881	133,603	95,288	311,196	108,667
Total Governmental Activities	$ 2,125,149	$ 569,615	$ 476,673	$ 2,218,091	$ 515,444

The landfill obligation will be repaid from the general fund. The compensated absences liability is being paid from the fund paying each affected employee's wages.

The total interest incurred for the year ended June 30, 2020, was $25,789, all of which was charged to expense.

Note 10 - Long-Term Liabilities (continued)

	Outstanding 6/30/2019	Additions	Reductions	Outstanding 6/30/2020	Amounts Due in One Year
Component Unit:					
The Department of Health					
Compensated absences	$ 13,673	$ 14,244	$ 9,717	$ 18,200	$
Net pension liability	306,395	20,963		327,358	
Net State OPEB liability	173,701		87,839	85,862	
Total Department of Health	$ 493,769	$ 35,207	$ 97,556	$ 431,420	$ 0

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 $905,587.

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, 2020, the County contributed $159,510, and participants contributed $152,665. 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-employer defined benefit pension plan established by the Georgia General Assembly during the 1949 Legislative Session for the purpose of providing retirement allowances for employees of the State of Georgia and its political subdivisions. ERS is directed by a Board of Trustees. Title 47 of the O.C.G.A. assigns the authority to establish and amend the benefit provisions to the State Legislature. ERS issues a publicly available financial report that can be obtained at www.ers.ga.gov/financials.

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

Retirement benefits paid to members are based upon the monthly average of the member's highest 24 consecutive calendar months, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, postretirement cost-of-living adjustments may also be made to 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, 2020, was 24.66% of annual covered payroll for old and new plan members and 21.64% for GSEPS members. The Department of Health's contributions to ERS totaled $46,782 for the year ended June 30, 2020. 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.

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, 2020, 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, 2019. The total pension liability used to calculate the pension liability was based on an actuarial valuation as of June 30, 2018. The expected total pension liability of June 30, 2019, 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, 2019. At June 30, 2019, the Employer's proportion was 0.007933%, which was a decrease of 0.000480% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Department of Health recognized pension expense of $63,095. At June 30, 2020, 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	$ 10,902	
Changes in assumptions	5,762	
Net difference between projected and actual earnings on pension plan investment		$ 10,190
Changes in proportion and differences between employer contributions and proportionate share of contributions	11,474	5,257
Employer contributions subsequent to measurement date	46,782	
	$ 74,920	$ 15,447

Department of Health contributions subsequent to the measurement date of $46,782 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, 2021. 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,:	
2021	$ 17,339
2022	(3,992)
2023	(2,007)
2024	1,351
	$ 12,691

Actuarial assumptions: The total pension liability as of June 30, 2019, was determined by an actuarial valuation as of June 30, 2018, 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

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

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, 2018, valuation were based on the results of an actuarial experience study for the period July 1, 2009 - June 30, 2014, with the exception of the assumed investment rate of return.

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:

Asset Class	Target Allocation	Long-term expected real rate of return*
Fixed income	30.00%	-0.10%
Domestic large equities	46.20%	8.90%
Domestic small equities	1.30%	13.20%
International developed market equities	12.40%	8.90%
International emerging market equities	5.10%	10.90%
Alternatives	5.00%	12.00%
	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.

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

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	$ 465,205	$ 327,358	$ 209,845

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/financials.

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 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 Department of Health were $10,107 for the year ended June 30, 2020. Active employees are not required to contribute to the State OPEB Fund.

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

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

At June 30, 2020, the Department of Health reported a liability of $85,862 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2018. An expected total OPEB liability as of June 30, 2019, 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, 2019. At June 30, 2019, the Department of Health's proportion was .006917%, which was an increase of 0.000276% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Department of Health recognized OPEB expense of $39,320. At June 30, 2020, the Department of Health reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience		$ 29,771
Changes in assumptions		80,140
Net difference between projected and actual earnings on OPEB investments	$ 5,790	
Changes in proportion and differences between Department of Health contributions and proportionate share of contributions	10,209	8,842
Employer contributions subsequent to measurement date	10,107	
	$ 26,106	$ 118,753

The Department of Health's contributions subsequent to the measurement date of $10,107 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, 2021. 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,:	
2021	$ (40,253)
2022	(37,273)
2023	(21,020)
2024	(4,208)
	$ (102,754)

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

Actuarial assumptions: The total OPEB liability as of June 30, 2019, was determined by an actuarial valuation as of June 30, 2018, 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, 2019:

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	7.25%
Medicare eligible	5.375%
Ultimate trend rate	
Pre-Medicare eligible	4.75%
Medicare eligible	4.75%
Year of Ultimate trend rate	
Pre-Medicare eligible	2028
Medicare eligible	2022

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 2025 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 or retirement.

The actuarial assumptions used in the June 30, 2018, 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, and adopted by the pension Board on December 17, 2015. The next experience study for ERS will be for the period ending June 30, 2019.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2018, valuation were based on a review of recent plan experience done concurrently with the June 30, 2018, valuation.

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.

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

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 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%	-0.10%
Domestic stocks - large cap	46.20%	8.90%
Domestic stocks - small cap	1.30%	13.20%
International developed market	12.40%	8.90%
International emerging market	5.10%	10.90%
Alternatives	5.00%	12.00%
	100.00%	

*Rates shown are net of inflation

Discount rate: The discount rate has changed since the prior measurement date from 5.22% to 7.30%. In order to measure the total OPEB liability for the State OPEB Fund, a single equivalent interest rate of 7.30% was used as the discount rate. 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 2120. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make OPEB payments for inactive employees indefinitely. Therefore, the calculated discount rate of 7.30% 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 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 (7.30%) than the current discount rate:

	1% Decrease (6.30%)	Current discount rate (7.30%)	1% Increase (8.30%)
Employer's proportionate share of the net OPEB liability	$ 106,298	$ 85,862	$ 68,490

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

Sensitivity of the Employer's proportionate share of the net OPEB liability to changes in the healthcare cost trend rates: The following presents the Department of Health's proportionate share of the net OPEB liability, as well as what the Department of Health'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	$ 65,981	$ 85,862	$ 109,458

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.

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, 2020.

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

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

At June 30, 2020, the Department of Health reported an asset of $30,833 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2019. The total OPEB asset used to calculate the net OPEB asset was based on an actuarial valuation as of June 30, 2018. An expected total OPEB asset as of June 30, 2019, was determined using standard roll-forward techniques. The Department of Health'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, 2019. As of June 30, 2019, the Department of Health's proportion was .010904%, which was an decrease of 0.000545% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Department of Health recognized OPEB expense reduction of $2,266. At June 30, 2020, the Department of Health reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 157	
Changes of assumptions	624	
Net difference between projected and actual earnings on OPEB investments		$ 2,833
Changes in proportion and differences between Department of Health contributions and proportionate share of contributions	1,003	
	$ 1,784	$ 2,833

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

Year ended June 30,:	
2021	$ 159
2022	(1,078)
2023	(269)
2024	139
	$ (1,049)

Actuarial assumptions: The total OPEB liability as of June 30, 2019, was determined by an actuarial valuation as of June 30, 2018, 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

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

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.

The actuarial assumptions used in the June 30, 2018, 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%	-0.10%
Domestic large equities	46.20%	8.90%
Domestic small equities	1.30%	1.30%
International developed market equities	12.40%	12.40%
International emerging market equities	5.10%	5.10%
Alternatives	5.00%	5.00%
	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 asset to changes in the discount rate: The following presents the Department of Health's proportionate share of the net OPEB asset 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 asset	$ 17,062	$ 30,833	$ 42,150

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/financials.

Note 16 - Deferred Inflows of Resources

Deferred inflows of resources are composed of property taxes, intergovernmental and charges for services 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, intergovernmental and charges for services are reported on the governmental funds balance sheet as of June 30, 2020, in the amount of $216,603, $418,502 and $68,066, respectively.

Note 17 - Net Investment in Capital Assets

Net position on the Government-wide statement of net position as of June 30, 2020, is as follows:

	Governmental Activities	Component Units
Cost of capital assets	$ 38,307,727	$ 3,823,673
Less accumulated depreciation	17,555,066	135,042
Book value	20,752,661	3,688,631
Less capital related debt:		
Notes payable and capital leases	1,001,308	1,457,093
Investment in capital assets, net of related debt	$ 19,751,353	$ 2,231,538

Note 18 - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; 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, 2020. No provisions have been made in the financial statements for the year ended June 30, 2020, 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 operating leases which have noncancelable lease terms as of June 30, 2020.

For the year ended June 30,	
2021	$ 25,876
2022	24,812
2023	16,534
2024	7,630
2025	2,179
	$ 77,031

Lease expense relating to operating leases was $28,605 for 2020.

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 regional commission is required by OCGA Section 5-8-34 which provides for the organizational structure of regional commissions 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 regional commission. 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, 2020, totaled $5,104. The County remitted $5,761 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, 2020, follows:

Balance July 1, 2019	$	768
Lodging tax receipts for current fiscal year		5,104
Disbursements to Screven County Chamber of Commerce for tourism/industry promotion		5,761
Balance June 30, 2020	$	111

Note 22 - Subsequent Events

The County has evaluated subsequent events through October 12, 2021, the date on which the financial statements were available to be issued.

In March 2020, there was a global outbreak of a new strain of coronavirus, COVID-19, which the World Health Organization declared to be a global pandemic. To date, COVID-19 has resulted in government-imposed quarantines, certain travel restrictions and other public health safety measures. The impact of the COVID-19 outbreak on the County's financial condition and results of operations will depend on future developments, including the duration and spread of the outbreak and related advisories and restrictions that could impact the County. The impact of the COVID-19 outbreak and associated effects on the County and the overall economy are uncertain and cannot be predicted.

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, 2020

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Taxes	$ 7,912,767	$ 7,912,767	$ 7,181,938	$ (730,829)
Licenses and permits	11,650	11,650	11,716	66
Intergovernmental	791,570	791,570	965,639	174,069
Charges for services	2,693,708	2,693,708	2,340,880	(352,828)
Fines and forfeitures	302,095	302,095	297,371	(4,724)
Investment earnings	4,520	14,623	20,227	5,604
Miscellaneous	29,000	29,000	16,110	(12,890)
Total revenues	11,745,310	11,755,413	10,833,881	(921,532)
Expenditures				
Current				
General government				
Board of Commissioners	472,658	472,658	293,222	179,436
Elections/Registrar	38,447	42,271	42,271	0
Tax commissioner	309,939	309,939	303,923	6,016
Tax assessor	302,574	302,574	287,871	14,703
Buildings and grounds	253,890	266,330	266,330	0
Other general government	1,036,795	1,036,795	1,018,275	18,520
	2,414,303	2,430,567	2,211,892	218,675
Judicial				
Superior court	256,337	256,337	251,131	5,206
Clerk of court	318,423	318,423	316,883	1,540
State court	101,696	101,696	99,302	2,394
Magistrate court	137,736	137,736	133,408	4,328
Probate court	238,215	238,215	231,007	7,208
Juvenile court	2,500	2,556	2,556	0
Total judicial	1,054,907	1,054,963	1,034,287	20,676
Public safety				
Sheriff and jail	1,105,740	1,105,740	985,108	120,632
Patrol/traffic	822,512	822,512	619,833	202,679
Correctional institute	1,422,771	1,422,771	1,190,125	232,646
Emergency medical services	1,397,418	1,397,418	1,059,347	338,071
Coroner	21,502	21,502	16,132	5,370
Animal control	112,105	150,871	150,871	0
Civil defense/emergency management	68,866	68,866	59,823	9,043
Total public safety	4,950,914	4,989,680	4,081,239	908,441
Public works - roads and streets	2,072,526	2,072,526	1,559,430	513,096
Health and welfare				
Health department	62,961	62,961	62,661	300
Department of Family and Children's Services	8,962	8,962	8,962	0
Keep Screven Beautiful	17,242	17,242	12,100	5,142
WEE care center	2,400	2,400	2,400	0
Total health and welfare	91,565	91,565	86,123	5,442

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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Culture and recreation				
Recreation department	536,208	536,867	536,867	0
Library	188,573	188,573	188,573	0
Total culture and recreation	724,781	725,440	725,440	0
Housing and development				
Extension Service - County Agent	85,736	86,614	86,614	0
Coastal Regional Commission	21,000	27,306	27,306	0
Conservation - Forestry	49,295	49,566	49,566	0
Livestock association	3,723	3,723	3,723	0
Total housing and development	159,754	167,209	167,209	0
Debt service	185,114	185,114	84,811	100,303
Total expenditures	11,653,864	11,717,064	9,950,431	1,766,633
Excess of revenues to expenditures	91,446	38,349	883,450	845,101
Other financing sources (uses)				
Proceeds from sale of surplus	1,000	1,000	4,500	3,500
Proceeds from capital lease	460,000	460,000		(460,000)
Transfer to E-911 fund	(221,946)	(149,645)	(105,769)	43,876
Transfer to Jail Improvement fund		(19,204)	(19,204)	0
Total other financing uses	239,054	292,151	(120,473)	(412,624)
Net change in fund balance	$ 330,500	$ 330,500	762,977	$ 432,477
Fund balance - beginning of year			6,790,484	
Fund balance - end of year			$ 7,553,461	

See the accompanying notes to the required supplementary information.

Note 1 - Budgetary Information

The County adopts an annual operating budget for the general fund and each special revenue 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 ended June 30, 2020, the County Commission approved one budget revision. 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, 2020

	2020	2019	2018	2017	2016	2015
Department of Health's proportion of the net pension liability	0.007933%	0.007453%	0.008020%	0.007822%	0.008397%	0.011212%
Department of Health's proportionate share of the net pension liability	$ 327,358	$ 306,395	$ 325,719	$ 370,013	$ 340,196	$ 420,519
Department of Health's covered-employee payroll	$ 208,357	$ 193,540	$ 200,100	$ 185,024	$ 186,403	$ 241,069
Department of Health's proportionate share of the net pension liability as a percentage of its covered-employee payroll	157.11%	158.31%	162.78%	199.98%	182.51%	174.44%
Plan fiduciary net position as a percentage of the total pension liability	76.74%	76.68%	76.33%	72.34%	76.20%	77.99%

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

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, 2020

	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	$ 46,782	$ 50,011	$ 47,363	$ 48,803	$ 44,958	$ 43,401	$ 46,606
Contributions in relation to the contractually required contribution	46,782	50,011	47,363	48,803	44,958	43,401	46,606
Contribution deficiency (excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Department of Health's covered-employee payroll	$ 208,357	$ 193,540	$ 200,100	$ 185,024	$ 186,403	$ 241,069	$ 241,069
Contributions as a percentage of covered-employee payroll	22.45%	25.84%	23.67%	26.38%	24.12%	18.00%	19.33%

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, 2020

	2020	2019	2018	2017
Department of Health's proportion of the collective net OPEB liability	0.006917%	0.006641%	0.007017%	0.006854%
Department of Health's proportionate share of the collective net OPEB liability	$ 85,862	$ 173,701	$ 285,887	$ 320,848
Department of Health's covered-employee payroll	$ 139,082	$ 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	61.73%	109.60%	166.17%	201.41%
Plan fiduciary net position as a percentage of the total collective OPEB liability	56.57%	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, 2020

	2020	2019	2018	2017
Contractually required contribution	$ 10,107	$ 36,986	$ 33,311	$ 28,783
Contributions in relation to the contractually required contribution	10,107	36,986	33,311	28,783
Contribution deficiency (excess)	$ 0	$ 0	$ 0	$ 0
Department of Health's covered-employee payroll	$ 139,082	$ 158,492	$ 172,048	$ 159,302
Contributions as a percentage of covered-employee payroll	7.27%	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, 2020

	2020	2019	2018	2017
Department of Health's proportion of the collective net OPEB liability	0.010904%	0.011449%	0.011814%	0.010617%
Department of Health's proportionate share of the collective net OPEB liability (asset)	$ (30,833)	$ (30,986)	$ (30,705)	$ (20,828)
Department of Health's covered-employee payroll	$ 139,082	$ 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	-22.17%	-19.55%	-17.85%	-13.07%
Plan fiduciary net position as a percentage of the total collective OPEB liability	129.73%	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, 2020

	2020	2019	2018	2017
Contractually required contribution	$ 0	$ 0	$ 0	$ 0
Contributions in relation to the contractually required contribution	0	0	0	0
Contribution deficiency (excess)	$ 0	$ 0	$ 0	$ 0
Department of Health's covered-employee payroll	$ 139,082	$ 158,492	$ 172,048	$ 159,302
Contributions as a percentage of covered-employee payroll	0.00%	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, 2018
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: The June 30, 2017, actuarial valuation was revised for various factors, including the methodology used to determine how employees and retirees were assigned to each of the OPEB Funds and anticipated participation percentages. Current and former employees of state organizations (including technical colleges, community service boards and public health departments) are now assigned to the state OPEB fund based on their last employer payroll location, without regard to retirement affiliation.

The discount rate was updated from 3.09% as of June 30, 2016, to 3.60% as of June 30, 2017, to 5.22% as of June 30, 2018, and to 7.30% as of June 30, 2019.

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.

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.

Supplementary Information

Screven County, Georgia
General Fund
Comparative Balance Sheet
June 30, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents		
Unrestricted	$ 5,465,719	$ 4,594,963
Restricted	1,182,722	916,731
Receivables:		
Accounts	144,877	170,984
Property taxes	272,260	343,875
Sales taxes	97,382	163,006
Intergovernmental	566,143	46,245
Interfund balances	1,554,625	1,245,037
Prepaid items	6,713	48,861
Total assets	$ 9,290,441	$ 7,529,702
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 971,175	$ 258,002
Accrued expenditures	133,909	147,578
Interfund balances		592
Total liabilities	1,105,084	406,172
Deferred inflows of resources		
Property taxes	213,394	286,801
Intergovernmental	418,502	46,245
Total deferred inflows of resources	631,896	333,046
Total liabilities and deferred inflows of resources	1,736,980	739,218
Fund balances		
Nonspendable - prepaid items	6,713	48,861
Restricted for:		
Landfill closure and post-closure	905,587	889,575
Public safety	11,737	
Capital outlays	1,170,985	916,731
Unassigned	5,458,439	4,935,317
Total fund balances	7,553,461	6,790,484
Total liabilities, deferred inflows of resources and fund balances	$ 9,290,441	$ 7,529,702

Screven County, Georgia
General Fund
Comparative Schedule of Revenues, Expenditures and
Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
Revenues		
Taxes	$ 7,181,938	$ 7,750,588
Licenses and permits	11,716	10,078
Intergovernmental	965,639	876,444
Charges for services	2,340,880	2,561,180
Fines and forfeitures	297,371	300,726
Investment earnings	20,227	65,811
Miscellaneous	16,110	27,804
Total revenues	10,833,881	11,592,631
Expenditures		
Current:		
General government	2,211,892	1,979,871
Judicial	1,034,287	987,131
Public safety	4,081,239	4,119,516
Public works	1,559,430	2,486,240
Health and welfare	86,123	87,266
Culture and recreation	725,440	733,821
Housing and development	167,209	142,919
Debt service:		
Principal retirement	84,811	45,225
Total expenditures	9,950,431	10,581,989
Excess of revenues to expenditures	883,450	1,010,642
Other financing sources (uses)		
Proceeds from sales of surplus	4,500	8,363
Proceeds from capital lease		135,676
Interfund transfers	(124,973)	(650,121)
Total other financing sources (uses)	(120,473)	(506,082)
Net change in fund balance	762,977	504,560
Fund balances beginning of year	6,790,484	6,285,924
Funds balances end of year	$ 7,553,461	$ 6,790,484

Screven County, Georgia
2013 SPLOST Fund
Comparative Balance Sheet
June 30, 2020 and 2019

	2020	2019
Assets		
Restricted cash and cash equivalents	$ 718,772	$ 718,772
Liabilities and fund balances		
Liabilities		
Interfund balances	$ 468,129	$ 335,021
Fund balances		
Restricted for capital projects	250,643	383,751
Total liabilities and fund balances	$ 718,772	$ 718,772

Screven County, Georgia
2013 SPLOST Fund
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
Revenues		
Special local option sales tax		$ 637,561
Investment earnings		515
	$ 0	638,076
Expenditures		
Capital Outlay		
Public safety - sheriff and jail		32,652
Public works		
Roads and streets		150,333
Sanitation - landfill projects		32,280
Intergovernmental		
Sylvania		82,257
Rocky Ford		4,547
Newington		8,652
Hiltonia		10,799
Oliver		7,547
Debt service		
Principal retirement	129,987	409,447
Interest and fiscal charges	3,121	28,909
Total expenditures	133,108	767,423
Net change in fund balance	(133,108)	(129,347)
Fund balance beginning of year	383,751	513,098
Funds balance end of year	$ 250,643	$ 383,751

Screven County, Georgia
2019 SPLOST Fund
Comparative Balance Sheet
June 30, 2020 and 2019

	2020	2019
Assets		
Restricted cash and cash equivalents	$ 1,441,043	$ 524,372
Receivables - sales taxes	125,425	101,529
Interfund balances		
Total assets	$ 1,566,468	$ 625,901
Liabilities and fund balances		
Liabilities		
Interfund balances	$ 776,522	$ 154,391
Fund balances		
Restricted for capital projects	789,946	471,510
Total liabilities and fund balances	$ 1,566,468	$ 625,901

Screven County, Georgia
2019 SPLOST Fund
Comparative Schedule of Revenues, Expenditures and
Changes in Fund Balance
For the Year Ended June 30, 2020

	2020	2019
Revenues		
Special local option sales tax	$ 1,345,986	$ 625,147
Investment earnings	3,187	754
	1,349,173	625,901
Expenditures		
Capital Outlay		
Public safety		
Fire	256,643	
Emergency medical services	165,000	
Public works		
Roads and streets	94,210	
Sanitation	51,901	
Housing and development - economic development project	300,000	
Debt service		
Principal retirement	166,587	
Interest and fiscal charges	18,527	
Intergovernmental		
Sylvania	286,374	111,595
Hiltonia	38,061	14,651
Newington	30,562	11,738
Oliver	26,742	10,238
Rocky Ford	16,130	6,169
Total expenditures	1,450,737	154,391
Excess (deficit) of revenues to expenditures	(101,564)	471,510
Other financing sources		
Proceeds from capital lease	420,000	
Net change in fund balance	318,436	471,510
Fund balance beginning of year	471,510	0
Funds balance end of year	$ 789,946	$ 471,510

Screven County, Georgia
Combining Balance Sheet
Non-major Special Revenue Funds
June 30, 2020

Assets	Fire Protection Special Service District Fund	Solid Waste Collection and Disposal Special Service District Fund	Special Services District - Unincorporated and Jointly Funded - 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
Cash and cash equivalents			$ 265,844	$ 51,611	$ 106,982	$ 19,142	$ 211,796	$ 323,910	$ 16,624		$ 995,909
Receivables:											
Accounts	$ 32,887	$ 62,014	7,907	43,876	3,028			180		$ 838	150,730
Property taxes			4,172								4,172
Intergovernmental				76,328							76,328
Interfund balances		51,901									51,901
Total assets	$ 32,887	$ 113,915	$ 277,923	$ 171,815	$ 110,010	$ 19,142	$ 211,796	$ 324,090	$ 16,624	$ 838	$ 1,279,040
Liabilities, Deferred Inflows of Resources and Fund Balances											
Liabilities											
Accounts payable										$ 111	$ 111
Interfund balances	$ 9,117	$ 69,619		$ 171,815	$ 110,010			$ 587		727	361,875
Total liabilities	9,117	69,619	$ 0	171,815	110,010	$ 0	$ 0	587	$ 0	838	361,986
Deferred inflows of resources											
Property taxes			3,209								3,209
Charges for services	23,770	44,296									68,066
Total deferred inflows of resources	23,770	44,296	3,209	0	0	0	0	0	0	0	71,275
Fund balances											
Restricted for:											
Special service district- unincorporated area			274,714								274,714
Judicial									16,624		16,624
Public safety						19,142	211,796	323,503			554,441
Total fund balances	0	0	274,714	0	0	19,142	211,796	323,503	16,624	0	845,779
Total liabilities and fund balances	$ 32,887	$ 113,915	$ 277,923	$ 171,815	$ 110,010	$ 19,142	$ 211,796	$ 324,090	$ 16,624	$ 838	$ 1,279,040

Screven County, Georgia
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-major Special Revenue Funds
For the Year Ended June 30, 2020

	Fire Protection Special Service District Fund	Solid Waste Collection and Disposal Special Service District Fund	Special Services District - Unincorporated and Jointly Funded - 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			$ 992,927							$ 5,104	$ 998,031
Licenses and permits			53,931								53,931
Intergovernmental				$ 96,395							96,395
Charges for services	$ 264,261	$ 593,867		263,804			$ 65,208				1,187,140
Fines and forfeitures					$ 58,139	$ 15,991		$ 26,184	$ 6,138		106,452
Investment earnings	1,621	738	595	104	324		5,598	1,559			10,539
Miscellaneous	3,000		110								3,110
Total revenues	268,882	594,605	1,047,563	360,303	58,463	15,991	70,806	27,743	6,138	5,104	2,455,598
Expenditures											
Current:											
General government			9,050							5,104	14,154
Judicial									1,663		1,663
Public safety	905,901			466,072	77,667	5,904	32,604	656			1,488,804
Public works		1,122,759									1,122,759
Housing and development			168,191								168,191
Total expenditures	905,901	1,122,759	177,241	466,072	77,667	5,904	32,604	656	1,663	5,104	2,795,571
Excess (deficit) of revenues over expenditures	(637,019)	(528,154)	870,322	(105,769)	(19,204)	10,087	38,202	27,087	4,475	0	(339,973)
Other financing sources											
Interfund transfers	637,019	465,781	(1,102,800)	105,769	19,204						124,973
Net change in fund balance	0	(62,373)	(232,478)	0	0	10,087	38,202	27,087	4,475	0	(215,000)
Fund balances beginning of year	0	62,373	507,192	0	0	9,055	173,594	296,416	12,149	0	1,060,779
Funds balances end of year	$ 0	$ 0	$ 274,714	$ 0	$ 0	$ 19,142	$ 211,796	$ 323,503	$ 16,624	$ 0	$ 845,779

Screven County, Georgia
Fire Protection Special Service District Fund
Comparative Balance Sheet
June 30, 2020 and 2019

	2020	2019
Assets		
Cash		$ 259,832
Receivables - accounts	$ 32,887	34,860
Interfund balances		139,374
Total assets	$ 32,887	$ 434,066
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Interfund balances	$ 9,117	$ 404,824
Deferred inflows of resources		
Charges for services	23,770	29,242
Fund balances		
Restricted for capital projects	0	0
Total liabilities and deferred inflows of resources and fund balances	$ 32,887	$ 434,066

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, 2020
(With Comparative Totals For the Year Ended June 30, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Charges for services	$ 244,990	$ 264,261	$ 264,261	$ 0	$ 274,717
Intergovernmental					2,000
Investment earnings		1,621	1,621	0	222
Miscellaneous		3,000	3,000	0	3,250
Total revenues	244,990	268,882	268,882	0	280,189
Expenditures					
Current					
Public safety - fire	737,928	905,901	905,901	0	885,078
Deficit of revenues to expenditures	(492,938)	(637,019)	(637,019)	0	(604,889)
Other financing sources					
Transfers in	492,938	637,019	637,019	0	604,889
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
Solid Waste Collection and Disposal Special Service District Fund
Comparative Balance Sheet
June 30, 2020 and 2019

	2020	2019
Assets		
Cash		$ 77,808
Receivables - accounts	$ 62,014	
Interfund balances	51,901	
Total assets	$ 113,915	$ 77,808
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Interfund balances	$ 69,619	$ 15,435
Deferred inflows of resources		
Charges for services	44,296	
Fund balances		
Restricted for capital projects	0	62,373
Total liabilities and deferred inflows of resources and fund balances	$ 113,915	$ 77,808

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, 2020
(With Comparative Totals For the Year Ended June 30, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Taxes	$ 86,071	$ 86,071		$ (86,071)	$ 81,100
Charges for services	570,000	570,857	$ 593,867	23,010	57,033
Investment earnings	50	50	738	688	70
Total revenues	656,121	656,978	594,605	(62,373)	138,203
Expenditures					
Current					
Public works	662,442	1,122,759	1,122,759	0	274,780
Deficit of revenues to expenditures	(6,321)	(465,781)	(528,154)	(62,373)	(136,577)
Other financing sources					
Transfers in	226,271	465,781	465,781	0	198,950
Net change in fund balance	$ 219,950	$ 0	(62,373)	$ (62,373)	62,373
Fund balances beginning of year			62,373		0
Funds balances end of year			$ 0		$ 62,373

Screven County, Georgia
Special Services District - Unincorporated and Jointly Funded - Fund
Comparative Balance Sheet
June 30, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 265,844	$ 785,591
Receivables:		
Accounts	7,907	49,205
Property taxes	4,172	
Total assets	$ 277,923	$ 834,796
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Interfund balances		$ 327,604
Deferred inflows of resources		
Property taxes	$ 3,209	0
Total liabilities and deferred inflows of resources	3,209	327,604
Fund balances		
Restricted for:		
Special service district- unincorporated area	274,714	507,192
Total liabilities, deferred inflows of resources and fund balances	$ 277,923	$ 834,796

Screven County, Georgia
Special Services District - Unincorporated and Jointly Funded - Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With Comparative Totals For the Year Ended June 30, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Taxes	$ 837,972	$ 992,927	$ 992,927	$ 0	$ 908,045
Licenses and permits	59,700	59,700	53,931	(5,769)	61,067
Investment earnings	650	650	595	(55)	1,004
Miscellaneous			110	110	
Total revenues	898,322	1,053,277	1,047,563	(5,714)	970,116
Expenditures					
Current					
General government	13,830	13,830	9,050	4,780	
Public works - Roads and Streets	13,830	934		934	
Health and welfare					
Cemetery					3,364
Senior Citizens	25,000				30,568
Housing and development-					
Building and zoning	129,253	168,191	168,191	0	109,871
Total expenditures	181,913	182,955	177,241	5,714	143,803
Excess of revenues to expenditures	716,409	870,322	870,322	0	826,313
Other financing uses					
Transfer in from General fund					484,718
Transfer to Fire Protection Special Service District fund	(490,138)	(637,019)	(637,019)	0	(604,889)
Transfer to Solid Waste Collection and Disposal Special Service District Fund	(226,271)	(465,781)	(465,781)	0	(198,950)
Total other financing uses	(716,409)	(1,102,800)	(1,102,800)	0	(319,121)
Net change in fund balance	$ 0	$ (232,478)	(232,478)	$ 0	507,192
Fund balances beginning of year			507,192		0
Funds balances end of year			$ 274,714		$ 507,192

Screven County, Georgia
E-911 Fund
Comparative Balance Sheet
June 30, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 51,611	$ 51,507
Receivables		
Accounts	43,876	43,558
Intergovernmental	76,328	
Total assets	$ 171,815	$ 95,065
Liabilities and fund balances		
Liabilities		
Interfund balances	$ 171,815	$ 95,065
Fund balances		
Restricted for public safety	0	0
Total liabilities and fund balances	$ 171,815	$ 95,065

Screven County, Georgia
E-911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With Comparative Totals For the Year Ended June 30, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Intergovernmental		$ 11,807	$ 96,395	$ 84,588	
Charges for services	$ 232,269	232,269	263,804	31,535	$ 287,040
Investment earnings	50	50	104	54	66
Total revenues	232,319	244,126	360,303	116,177	287,106
Expenditures					
Current					
Public safety	454,265	466,072	466,072	0	438,558
Deficit of revenues to expenditures	(221,946)	(221,946)	(105,769)	116,177	(151,452)
Other financing sources					
Transfers in	221,946	221,946	105,769	(116,177)	151,452
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, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 106,982	$ 47,519
Accounts receivable	3,028	4,552
Total Assets	$ 110,010	$ 52,071
Liabilities and fund balances		
Liabilities		
Interfund balances	$ 110,010	$ 52,071
Fund balances		
Restricted for public safety	0	0
Total liabilities and fund balances	$ 110,010	$ 52,071

Screven County, Georgia
Jail Improvement Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With Comparative Totals For the Year Ended June 30, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Fines and forfeitures	$ 65,000	$ 65,000	$ 58,139	$ (6,861)	$ 63,555
Investment earnings	40	40	324	284	68
Total revenues	65,040	65,040	58,463	(6,577)	63,623
Expenditures					
Current					
Public safety	65,040	77,667	77,667	0	77,574
Deficit of revenues to expenditures	0	(12,627)	(19,204)	(6,577)	(13,951)
Other financing sources					
Transfers in	0	12,627	19,204	6,577	13,951
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
Seized Funds Fund
Comparative Balance Sheet
June 30, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 19,142	$ 9,055
Liabilities and fund balances		
Fund balances		
Restricted for public safety	$ 19,142	$ 9,055

Screven County, Georgia
Seized Funds Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With Comparative Totals For the Year Ended June 30, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Fines and forfeitures	$ 1,000	$ 5,904	$ 15,991	$ 10,087	$ 7,402
Expenditures					
Current					
Public safety	1,000	5,904	5,904	0	3,758
Net change in fund balance	$ 0	$ 0	10,087	$ 10,087	3,644
Fund balances beginning of year			9,055		5,411
Funds balances end of year			$ 19,142		$ 9,055

Screven County, Georgia
SCCI Telephone Fund
Comparative Balance Sheet
June 30, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 211,796	$ 173,594
Liabilities and fund balances		
Fund balances		
Restricted for public safety	$ 211,796	$ 173,594

Screven County, Georgia
SCCI Telephone Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With Comparative Totals For the Year Ended June 30, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Charges for services	$ 1,000	$ 32,604	$ 65,208	$ 32,604	$ 60,656
Investment earnings			5,598	5,598	301
Total revenues	1,000	32,604	70,806	38,202	60,957
Expenditures					
Current					
Public safety	1,000	32,604	32,604	0	23,973
Net change in fund balance	$ 0	$ 0	38,202	$ 38,202	36,984
Fund balances beginning of year			173,594		136,610
Funds balances end of year			$ 211,796		$ 173,594

Screven County, Georgia
Drug Abuse T & E Fund
Comparative Balance Sheet
June 30, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 323,910	$ 295,774
Accounts receivables	180	50
Interfund balances		592
Total Assets	$ 324,090	$ 296,416
Liabilities and fund balances		
Liabilities		
Interfund balances	$ 587	
Fund balances		
Restricted for public safety	323,503	$ 296,416
Total liabilities and fund balances	$ 324,090	$ 296,416

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, 2020
(With Comparative Totals For the Year Ended June 30, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Fines and forfeitures	$ 35,000	$ 35,000	$ 26,184	$ (8,816)	$ 31,883
Investment earnings	1,000	1,000	1,559	559	1,309
Total revenues	36,000	36,000	27,743	(8,257)	33,192
Expenditures					
Current					
Public safety		656	656	0	
Net change in fund balance	$ 36,000	$ 35,344	27,087	$ (8,257)	33,192
Fund balances beginning of year			296,416		263,224
Funds balances end of year			$ 323,503		$ 296,416

Screven County, Georgia
Law Library Fund
Comparative Balance Sheet
June 30, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 16,624	$ 12,149
Liabilities and fund balances		
Fund balances		
Restricted for judicial	$ 16,624	$ 12,149

Screven County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020
(With Comparative Totals For the Year Ended June 30, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Fines and forfeitures	$ 1,000	$ 1,663	$ 6,138	$ 4,475	$ 6,069
Expenditures					
Current					
Judicial	1,000	1,663	1,663	0	4,786
Net change in fund balance	$ 0	$ 0	4,475	$ 4,475	1,283
Fund balances beginning of year			12,149		10,866
Funds balances end of year			$ 16,624		$ 12,149

Screven County, Georgia
Hotel/Motel Tax Fund
Comparative Balance Sheet
June 30, 2020 and 2019

	2020	2019
Assets		
Accounts receivable	$ 838	$ 768
Liabilities and fund balances		
Liabilities		
Accounts payable	$ 111	$ 768
Interfund balances	727	
Total liabilities	838	768
Fund balances		
Restricted for housing and development	0	0
Total liabilities and fund balances	$ 838	$ 768

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, 2020
(With Comparative Totals For The Year Ended June 30, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Taxes	$ 6,500	$ 6,500	$ 5,104	$ (1,396)	$ 4,205
Expenditures					
Current					
General government	$ 6,500	6,500	5,104	1,396	4,205
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, 2020

Clerk of Court	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
Assets				
Cash	$ 126,159	$ 640,091	$ 658,263	$ 107,987
Liabilities				
Due to other funds	$ 0	$ 430,197	$ 430,197	$ 0
Due to others	126,159	209,894	228,066	107,987
Total Liabilities	$ 126,159	$ 640,091	$ 658,263	$ 107,987

Probate Court	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
Assets				
Cash	$ 783	$ 47,520	$ 47,477	$ 826
Liabilities				
Due to other funds	$ 0	$ 33,860	$ 33,860	$ 0
Due to others	783	13,660	13,617	826
Total Liabilities	$ 783	$ 47,520	$ 47,477	$ 826

Sheriff's Office	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
Assets				
Cash	$ 93,883	$ 174,091	$ 162,368	$ 105,606
Liabilities				
Due to other funds	$ 0	$ 16,788	$ 16,788	$ 0
Due to others	93,883	157,303	145,580	105,606
Total Liabilities	$ 93,883	$ 174,091	$ 162,368	$ 105,606

(continued on next page)

Screven County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For The Year Ended June 30, 2020

Magistrate Court	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
Assets				
Cash	$ 3,548	$ 185,553	$ 179,070	$ 10,031
Liabilities				
Due to other funds	$ 0	$ 59,226	$ 59,226	$ 0
Due to others	3,548	126,327	119,844	10,031
Total Liabilities	$ 3,548	$ 185,553	$ 179,070	$ 10,031

SCCI Stores Account	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
Assets				
Cash	$ 71,472	$ 127,634	$ 112,163	$ 86,943
Liabilities				
Due to other funds	$ 0	$ 2,595	$ 2,595	$ 0
Due to others	71,472	125,039	109,568	86,943
Total Liabilities	$ 71,472	$ 127,634	$ 112,163	$ 86,943

Tax Commissioner	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
Assets				
Cash	$ 0	$ 15,841,972	$ 15,841,972	$ 0
Liabilities				
Due to other funds	$ 0	$ 7,163,625	$ 7,163,625	$ 0
Due to others	0	8,678,347	8,678,347	0
Total Liabilities	$ 0	$ 15,841,972	$ 15,841,972	$ 0

Total	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
Assets				
Cash	$ 295,845	$ 17,016,861	$ 17,001,313	$ 311,393
Liabilities				
Due to other funds	$ 0	$ 7,706,291	$ 7,706,291	$ 0
Due to other governments	295,845	9,310,570	9,295,022	311,393
Total Liabilities	$ 295,845	$ 17,016,861	$ 17,001,313	$ 311,393

Screven County, Georgia
Schedule of Projects Constructed
With Special Sales Tax Proceeds
For the Year Ended June 30, 2020

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			1,032,018		1,032,018	
Sanitation - landfill projects			383,968		383,968	
Parks and recreation			40,550		40,550	
Debt service			1,163,235	$ 3,121	1,166,356	
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	3,769,713	3,121	3,772,834	91.8%
Other municipalities						
City of Sylvania	1,645,205	960,757	960,757		960,757	
Town of Rocky Ford	90,944	53,109	53,109		53,109	
City of Newington	173,046	101,055	101,055		101,055	
City of Hiltonia	215,992	126,134	126,134		126,134	
City of Oliver	150,942	88,145	88,145		88,145	
Total other municipalities	2,276,129	1,329,200	1,329,200	0	1,329,200	100.0%
	$ 10,716,302	$ 6,948,373	$ 6,564,622	$ 3,121	$ 6,567,743	

Reconciliation of current year disbursements

Total disbursements per the Schedule of Revenues, Expenditures and Changes in Fund Balance	$ 133,108
Amount disbursed for principal payments on debt service for assets purchased in prior year	(129,987)
	$ 3,121

Screven County, Georgia
Schedule of Projects Constructed
With Special Sales Tax Proceeds
For the Year Ended June 30, 2020

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):						
Public Safety						
Fire				$ 256,643	$ 256,643	
Emergency medical services				165,000	165,000	
Public works						
Road projects				94,210	94,210	
Sanitation - landfill projects				51,901	51,901	
Housing and development - economic development project				300,000	300,000	
Debt service				18,527	18,527	
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	886,281	18,527	0.3%
Other municipalities						
City of Sylvania	1,299,978	1,299,978	111,595	286,374	397,969	
City of Hiltonia	170,669	170,669	14,651	38,061	52,712	
City of Newington	136,735	136,735	11,738	30,562	42,300	
City of Oliver	119,269	119,269	10,238	26,742	36,980	
Town of Rocky Ford	71,861	71,861	6,169	16,130	22,299	
Total other municipalities	1,798,512	1,798,512	154,391	397,869	552,260	30.7%
	$ 7,282,375	$ 7,282,375	$ 154,391	$ 1,284,150	$ 570,787	

Reconciliation of current year disbursements

Total disbursements per the Schedule of Revenues, Expenditures and Changes in Fund Balance	$ 1,450,737
Amount disbursed for principal payments on debt service for assets purchased in prior year	(166,587)
	$ 1,284,150

Other Reporting Requirements

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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, 2020, 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 October 12, 2021. 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 2020-01 through 2020-06 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.



October 12, 2021

INTERNAL CONTROL

2020-01 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 2019-01)

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.

2020-02 Lack of final review of machine-signed checks (repeat finding 2019-02)

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.

2020-03 Lack of segregation of duties - payroll (repeat finding 2019-03)

Condition: The employee in charge of inputing 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.

2020-04 Bank statements not reconciled timely (repeat finding 2019-04)

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.

2020-05 Accruals not recorded

Condition: Prior year accruals were not reversed in the current year, nor were several current year accruals calculated and made prior to adjustment pursuant to audit procedures performed.

Criteria: Procedures should be designed and implemented sufficiently to ensure that accruals are made and reversed in accordance with generally accepted accounting principles.

Effect: Prior to adjustment, accounts were misstated; without such adjustments, the financial statements could be materially misstated.

Recommendation: Establish procedures to ensure that all appropriate accruals and reversals of prior accruals are made in the appropriate periods.

Management response: Management agrees with finding. The County will establish procedures to ensure proper recording of revenues and expenditures in accordance with generall accepted accounting principles.

2020-06 Accounts receivable and acccounts payable not reconciled

Condition: Accounts receivable and accounts payable control accounts were not reconciled to subsidiary ledgers.

Criteria: Procedures should be designed and implemented sufficiently to to ensure all accounts receivable and accounts payable balances are reconciled to the subsidiary ledgers.

Effect: Prior to adjustment, accounts receivable and accounts payable were materially misstated; without such adjustments, the financial statements would have been materially misstated.

Recommendation: Establish procedures to ensure that all accounts receivable and accounts payable control accounts are reconciled to the subsidiary ledgers.

Management response: Management agrees with finding. The County will design and implement procedures to ensure that all accounts receivable and accounts payable accounts are reconciled to the detail listings of receivables and payables.

COMPLIANCE AND OTHER MATTERS

None