SCREVEN COUNTY, GEORGIA

AUDITED FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Screven County, Georgia
Table of Contents
For the Year Ended June 30, 2021

	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 Financial Statements:	
Combining Statement of Fiduciary Net Position	13
Combining Statement of Changes in Fiduciary Net Position	14
Component Units:	
Combining Statement of Net Position	15
Combining Statement of Activities	16
Notes to the Basic Financial Statements	17
Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund	46
Note to the Required Supplementary Information - General Fund	48
Screven County Department of Health (Discretely Presented Component Unit)	
Schedule of Proportionate Share of the Net Pension Liability - Employee's Retirement System	49
Schedule of Contributions - Employee's Retirement System	50
Schedule of Proportionate Share of the Net OPEB Liability - State of Georgia OPEB Fund	51
Schedule of Contributions - State of Georgia OPEB Fund	52
Schedule of Proportionate Share of the Net OPEB Liability (Asset) - SEAD-OPEB Fund	53
Schedule of Contributions - SEAD-OPEB Fund	54
Notes to the Required Supplementary Information	55
Supplementary Information:	
Combining and Individual Fund Statements and Schedules:	
Major Governmental Funds	
General Fund:	
Comparative Balance Sheet	57

Screven County, Georgia
Table of Contents
For the Year Ended June 30, 2021

	Page
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balances	58
Major Capital Projects Fund	
2013 SPLOST Fund	
Comparative Balance Sheet	59
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balances	60
2019 SPLOST Fund	
Comparative Balance Sheet	61
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balances	62
Non-major Special Revenue Funds:	
Combining Balance Sheet	63
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	64
Fire Protection Special Service District Fund	
Comparative Balance Sheet	65
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	66
Solid Waste Collection and Disposal Special Service District Fund	
Comparative Balance Sheet	67
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	68
Special Services District - Unincorporated and Jointly Funded - Fund	
Comparative Balance Sheet	69
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	70
E-911 Fund	
Comparative Balance Sheet	71
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	72
Jail Improvement Fund	
Comparative Balance Sheet	73
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	74
Seized Funds Fund	
Comparative Balance Sheet	75
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	76

Screven County, Georgia
Table of Contents
For the Year Ended June 30, 2021

	Page
SCCI Telephone Fund	
Comparative Balance Sheet	77
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	78
Drug Abuse T & E Fund	
Comparative Balance Sheet	79
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	80
Law Library Fund	
Comparative Balance Sheet	81
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	82
Hotel/Motel Tax Fund	
Comparative Balance Sheet	83
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	84
Fiduciary Funds - Custodial Funds:	
Custodial Funds	
Combining Statement of Fiduciary Net Position	85
Combining Statement of Changes in Fiduciary Net Position	86
Special Reports Section	
Special Purpose Local Option Sales Tax:	
Schedule of Projects Constructed with Special Sales Tax Proceeds - 2013 SPLOST	87
Schedule of Projects Constructed with Special Sales Tax Proceeds - 2019 SPLOST	88
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*	89
Schedule of Findings and Responses	91

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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, 2021, 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 93.0%, 99.3%, and 65.5%, 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, 2021, 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 46 to 48, and the schedules of proportionate share of net pension liability/OPEB liability and schedules of contributions on pages 49 to 56 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 November 8, 2022, 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.

November 8, 2022

Screven County, Georgia
Statement of Net Position
June 30, 2021

	Primary Governmental	
	Governmental Activities	Component Units
Assets		
Current assets		
Cash and cash equivalents		
Unrestricted	$ 8,650,205	$ 1,803,078
Restricted	4,800,718	
Receivables:		
Accounts	261,814	8,449
From primary government		400,000
Property taxes	239,030	14,449
Sales taxes	239,505	
Intergovernmental	19,823	2,995
Prepaid items	816	
Noncurrent assets		
Proportionate share of collective net SEAD-OPEB asset		33,815
Capital assets (Note 7)		
Nondepreciable capital assets	255,665	1,214,647
Depreciable capital assets, net	19,863,176	2,592,241
Total assets	34,330,752	6,069,674
Deferred outflows of resources		
Related to pension plan		57,532
Related to state OPEB fund		25,300
Related to SEAD-OPEB fund		873
Total deferred outflows of resources	0	83,705
Liabilities		
Current liabilities		
Accounts payable	554,072	411,016
Accrued expenses	147,276	
Accrued interest payable	11,146	
Compensated absences payable	191,293	
Capital lease payable	259,953	
Payable to component unit - Screven County Hospital Authority	400,000	
Landfill postclosure care costs payable	70,496	
Other		2,454
Long-term liabilities: (Note 10)		
Compensated absences payable (net of current portion)	52,252	24,227
Capital lease payable (net of current portion)	402,315	
Notes payable (Note 9)		1,554,272
Proportionate share of:		
Collective net pension liability		315,026
Net state OPEB liability		75,582
Landfill postclosure care costs payable (net of current portion)	845,958	
Total liabilities	2,934,761	2,382,577
Deferred inflows of resources		
Related to pension plan		11,140
Related to state OPEB fund		84,394
Related to SEAD-OPEB fund		1,809
Total inflows of resources	0	97,343
Net position		
Net investment in capital assets (Note 17)	19,456,573	2,252,616
Restricted for:		
Capital projects	3,185,480	
Program purposes	1,107,451	467,255
Unrestricted	7,646,487	953,588
Total net position	$ 31,395,991	$ 3,673,459

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

Screven County, Georgia
Statement of Activities
For the Year Ended June 30, 2021

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	$ 2,091,976	$ 320,908			$ (1,771,068)	
Judicial	1,066,286	56,656			(1,009,630)	
Public safety	5,904,849	2,670,319		$ 220,797	(3,013,733)	
Public works	3,212,644	834,072		915,985	(1,462,587)	
Health and welfare	96,710				(96,710)	
Culture and recreation	786,726	126,606			(660,120)	
Housing and development	297,713	53,108		1,232	(243,373)	
Interest	18,647				(18,647)	
Total governmental activities	$ 13,475,551	$ 4,061,669	$ 0	$ 1,138,014	(8,275,868)	
Component units						
Department of Public Health	$ 411,842	$ 281,622	$ 338,178			$ 207,958
Screven County Development Authority	335,498	60	346,570			11,132
Hospital Authority	510,864		510,864			0
Total component units	$ 1,258,204	$ 281,682	$ 1,195,612	$ 0		219,090
General revenues						
Property taxes					4,879,311	
Sales taxes					2,717,820	
Insurance premium taxes					805,943	
Other taxes					2,561,515	
Investment earnings					13,121	2,870
Gain on sale of assets					21,640	
Miscellaneous					9,845	
Total general revenues					11,009,195	2,870
Change in net position					2,733,327	221,960
Net position beginning of year					28,662,664	3,451,499
Net position end of year					$ 31,395,991	$ 3,673,459

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

Screven County, Georgia
Balance Sheet
Governmental Funds
June 30, 2021

	General Fund	2013 SPLOST Fund	2019 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
Assets					
Cash					
Unrestricted	$ 7,376,702			$ 1,273,503	$ 8,650,205
Restricted	1,483,653	$ 718,772	$ 2,598,293		4,800,718
Receivables:					
Accounts	106,396			155,418	261,814
Property taxes	235,306			3,724	239,030
Sales taxes	104,656		134,849		239,505
Intergovernmental	19,823				19,823
Interfund balances	2,001,595			51,901	2,053,496
Prepaid items				816	816
Total assets	$ 11,328,131	$ 718,772	$ 2,733,142	$ 1,485,362	$ 16,265,407
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	$ 954,072				$ 954,072
Accrued expenditures	147,276				147,276
Interfund balances		$ 507,920	$ 1,230,129	$ 315,447	2,053,496
Total liabilities	1,101,348	507,920	1,230,129	315,447	3,154,844
Deferred inflows of resources					
Property taxes and fees	202,879			3,170	206,049
Charges for services				71,332	71,332
	202,879	0	0	74,502	277,381
Total liabilities and deferred inflows of resources	1,304,227	507,920	1,230,129	389,949	3,432,225
Fund balances					
Restricted for:					
Landfill closure and post-closure	916,454				916,454
Special service district- unincorporated area				448,436	448,436
Judicial				19,759	19,759
Public safety	12,038			627,218	639,256
Capital outlays	1,471,615	210,852	1,503,013		3,185,480
Unassigned	7,623,797				7,623,797
Total fund balances	10,023,904	210,852	1,503,013	1,095,413	12,833,182
Total liabilities, deferred inflows of resources and fund balances	$ 11,328,131	$ 718,772	$ 2,733,142	$ 1,485,362	$ 16,265,407

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, 2021

Total Governmental Fund Balances		$ 12,833,182
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	$ 38,981,112	
Less accumulated depreciation	(18,862,271)	20,118,841
Property taxes are deferred in the governmental funds because they are not available but they are reported as revenue on the statement of activities.		206,049
Charges for services are deferred in the governmental funds because they are not available but are reported as revenue on the statement of activities.		71,332
Accrued interest on long-term debt is not reported at the fund financial reporting level, but is reported at the government-wide reporting level.		(11,146)
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	(662,268)	
Landfill closure and postclosure care costs	(916,454)	
Compensated absences	(243,545)	(1,822,267)
Net Position of Governmental Activities		$ 31,395,991

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, 2021

	General Fund	2013 SPLOST Fund	2019 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes	$ 8,398,218		$ 1,533,676	$ 1,043,249	$ 10,975,143
Licenses and permits	21,374			74,928	96,302
Intergovernmental	1,548,693			3,500	1,552,193
Charges for services	2,077,049			1,451,219	3,528,268
Fines and forfeitures	350,004			83,829	433,833
Investment earnings	6,540		4,323	6,581	17,444
Miscellaneous	6,345			3,500	9,845
Total revenues	12,408,223	$ 0	1,537,999	2,666,806	16,613,028
Expenditures					
Current:					
General government	1,965,620			17,951	1,983,571
Judicial	1,060,845			1,586	1,062,431
Public safety	4,240,542			1,339,836	5,580,378
Public works	1,549,756			1,124,946	2,674,702
Health and welfare	85,702				85,702
Culture and recreation	672,016				672,016
Housing and development	161,000			129,116	290,116
Capital outlay - SPLOST			184,603		184,603
Intergovernmental - SPLOST			363,898		363,898
Debt service:					
Principal retirement	45,225	39,791	254,024		339,040
Interest and fiscal charges			22,407		22,407
Total expenditures	9,780,706	39,791	824,932	2,613,435	13,258,864
Excess (deficit) of revenues to expenses	2,627,517	(39,791)	713,067	53,371	3,354,164
Other financing sources (uses)					
Proceeds from sales of surplus	29,500			9,689	39,189
Interfund transfers	(186,574)			186,574	0
Total other financing sources (uses)	(157,074)	0	0	196,263	39,189
Change in fund balances	2,470,443	(39,791)	713,067	249,634	3,393,353
Fund balance beginning of year	7,553,461	250,643	789,946	845,779	9,439,829
Fund balance end of year	$ 10,023,904	$ 210,852	$ 1,503,013	$ 1,095,413	$ 12,833,182

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, 2021

Net Changes In Fund Balances - Total Governmental Funds		$ 3,393,353
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	$ (1,322,056)	
Capital outlay	705,785	(616,271)
Property taxes in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Deferred at 6/30/21	206,049	
Deferred at 6/30/20	(216,603)	(10,554)
Intergovernmental revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Deferred at 6/30/21	0	
Deferred at 6/30/20	(418,502)	(418,502)
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 6/30/21	71,332	
Deferred at 6/30/20	(68,066)	3,266
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.		339,040
Proceeds from the disposition of capital assets is an other financing source in the governmental funds, but sales proceeds less the carrying value of the disposed assets is recognized as a gain (loss) in the statement of activities.		
Cost of assets disposed	(32,400)	
Accumulated depreciation of assets disposed	14,851	(17,549)
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 6/30/21	(11,146)	
Liability at 6/30/20	14,906	3,760
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 6/30/21	(916,454)	
Liability at 6/30/20	905,587	(10,867)
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 6/30/21	(243,545)	
Liability at 6/30/20	311,196	67,651
Change In Net Position of Governmental Activities		$ 2,733,327

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

Screven County, Georgia
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2021

	Custodial Funds
Assets	
Cash and cash equivalents	$ 302,280
Liabilities and Net Position	
Liabilities	
Due to others	55,059
Net Position	
Restricted for individuals, organizations and other governments	247,221
Total liabilities and net position	$ 302,280

Screven County, Georgia
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2021

	Custodial Funds
Revenues	
Taxes	$ 17,900,100
Fines and forfeitures	1,313,148
Total revenues	19,213,248
Expenditures	
Taxes disbursed	17,900,100
Fines and fees disbursed	1,267,068
Total expenditures	19,167,168
Net increase in fiduciary net position	46,080
Net position - beginning of year, as previously stated	0
Prior period adjustment*	201,141
Net position - beginning of year, as restated	201,141
Net position - end of year	$ 247,221

*See Note 2

Screven County, Georgia
Combining Statement of Net Position
Component Units
June 30, 2021

	Screven County Department of Health	Screven County Development Authority	Screven County Hospital Authority	Total
Assets				
Current assets				
Cash	$ 646,871	$ 1,130,417	$ 25,790	$ 1,803,078
Receivables:				
Accounts	8,449			8,449
From primary government			400,000	400,000
Taxes		14,449		14,449
Intergovernmental		2,995		2,995
Noncurrent assets				
Proportionate share of collective net SEAD-OPEB asset	33,815			33,815
Capital assets				
Nondepreciable capital assets		1,214,647		1,214,647
Depreciable capital assets, net		2,592,241		2,592,241
Total assets	689,135	4,954,749	425,790	6,069,674
Deferred outflows of resources				
Related to pension plan	57,532			57,532
Related to state OPEB fund	25,300			25,300
Related to SEAD-OPEB fund	873			873
Total deferred outflows of resources	83,705	0	0	83,705
Liabilities				
Current liabilities				
Accounts payable	7,839	3,177	400,000	411,016
Other liabilities		2,454		2,454
Notes payable		1,554,272		1,554,272
Long-term liabilities				
Compensated absences	24,227			24,227
Proportionate share of:				
Collective net pension liability	315,026			315,026
Net state OPEB liability	75,582			75,582
Total liabilities	422,674	1,559,903	400,000	2,382,577
Deferred inflows of resources				
Related to pension plan	11,140			11,140
Related to state OPEB fund	84,394			84,394
Related to SEAD-OPEB fund	1,809			1,809
Total deferred inflows of resources	97,343	0	0	97,343
Net position				
Investment in capital assets		2,252,616		2,252,616
Restricted for health and welfare programs	467,255			467,255
Unrestricted	(214,432)	1,142,230	25,790	953,588
Total net position	$ 252,823	$ 3,394,846	$ 25,790	$ 3,673,459

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, 2021

	Screven County Department of Health	Screven County Development Authority	Screven County Hospital Authority	Total
Expenses				
Health and welfare	$ 411,842		$ 510,864	$ 922,706
General government		$ 290,572		290,572
Interest		44,926		44,926
Total expenses	411,842	335,498	510,864	1,258,204
Revenues				
Program revenues				
Charges for services	281,622	60		281,682
Operating grants and contributions	338,178	346,570	510,864	1,195,612
Total program revenues	619,800	346,630	510,864	1,477,294
Net program revenue	207,958	11,132	0	219,090
General revenues				
Investment earnings	1,204	1,666		2,870
Change in net position	209,162	12,798	0	221,960
Net position beginning of year	43,661	3,382,048	25,790	3,451,499
Net position end of year	$ 252,823	$ 3,394,846	$ 25,790	$ 3,673,459

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. 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. Additionally, the County has agreed to reimburse the new owners for indigent care in an amount up to $800,000 per calendar 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.

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.

Note 2 - Summary of Significant Accounting Policies (continued)

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.

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.

Note 2 - Summary of Significant Accounting Policies (continued)

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 custodial 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.

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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.

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 Component Units 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 funds reports deferred inflows for property taxes and charges for services. The Component Units report deferred inflows for pension related items.

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.

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

Note 2 - Summary of Significant Accounting Policies (continued)

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.

Recent Accounting Prounouncement Adopted in Current Year

The County has implemented GASB Statement 84, "Fiduciary Activities." This statement clairifes the definitions of the three existing fiduciary fund categories associated with trusts that meet specific criteria, and establishes a new custodial fund category for all other fiduciary activity not required to be reported within trust funds. All of the County's fiduciary activity is custodial and has been reflected as such. The statement also requires that certain amounts be recognized as liabilities only when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the asset. Therefore, a restatement was required to the net position for custodial funds in the following amounts:

Note 2 - Summary of Significant Accounting Policies (continued)

	Custodial Funds
Net position, June 30, 2020, as previously reported	$ -
Clerk of Courts funds previously reported as liabilities	16,396
Sheriff's funds previously reported as liabilities	97,797
SCCI Stores funds previously reported as liabilities	86,948
Net position, June 30, 2020, as restated	$ 201,141

Recent accounting Pronouncement, not yet adopted

In June 2017, GASB issued GASB Statement No. 87, "Leases." The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement requires recognition of certain lease assets and liabilities for leases that were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. GASB No. 87 establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under GASB No. 87, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. This statement is effective for the County in the year ended June 30, 2022. The County is currently assessing the financial statement impact of adopting this statement.

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. 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 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, 2021, 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 a custodial 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 2021, property taxes were levied on September 29, 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, 2021, was as follows:

	Balance 6/30/2020	Additions	Disposals	Balance 6/30/2021
Governmental activities:				
Nondepreciable capital assets				
Land	$ 255,665	$		$ 255,665
Depreciable capital assets:				
Buildings	13,195,650	54,864		13,250,514
Transportation equipment	3,015,405	136,761	$ 32,400	3,119,766
Machinery and equipment	8,962,641	21,750		8,984,391
Computers and peripherals	183,182			183,182
Roads and infrastructure	12,695,184	492,410		13,187,594
Total other capital assets	38,052,062	705,785	32,400	38,725,447
Total capital assets	38,307,727	705,785	32,400	38,981,112

Note 7 - Capital Assets (continued)

	Balance 6/30/2020	Additions	Disposals	Balance 6/30/2021
Accumulated depreciation:				
Buildings	5,375,128	327,588		5,702,716
Transportation equipment	1,959,981	202,638	14,851	2,147,768
Machinery and equipment	7,469,391	398,794		7,868,185
Computers and peripherals	182,649	532		183,181
Roads and infrastructure	2,567,917	392,504		2,960,421
Total accumulated depreciation	17,555,066	1,322,056	14,851	18,862,271
Governmental activities capital assets, net	$ 20,752,661	$ (616,271)	$ 17,549	$ 20,118,841

Governmental activities depreciation expense	
General government	$ 83,327
Public safety	450,857
Public works	641,505
Health and welfare	11,008
Culture and recreation	126,600
Housing and development	8,759
Total governmental activities depreciation expense	$ 1,322,056

	Balance 6/30/2020	Additions	Deductions	Balance 6/30/2021
Component unit:				
Nondepreciable capital assets				
Land	$ 1,214,647	$ 0	$ 0	$ 1,214,647
Depreciable capital assets:				
Buildings	2,470,915	184,385		2,655,300
Machinery and equipment	126,465			126,465
Transportation equipment	11,646			11,646
Total other capital assets	2,609,026	184,385	0	2,793,411
Total capital assets	3,823,673	184,385	0	4,008,058
Accumulated depreciation:				
Machinery and equipment	123,396	66,128		189,524
Transportation equipment	11,646			11,646
	135,042	66,128	0	201,170
Component unit capital assets, net	$ 3,688,631	$ 118,257	$ 0	$ 3,806,888

Note 8 - Interfund Balances and Transfers

Interfund balances at June 30, 2021, 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:	
2013 SPLOST Fund	$ 507,920
2019 SPLOST Fund	1,178,228
Fire Protection Special Service District Fund	3,313
Solid Waste Collection and Disposal Special Service District Fund	78,276
E-911 Fund	90,195
Jail Improvement Fund	141,440
Drug Abuse T & E Fund	950
Hotel/Motel Tax Fund	1,273
Payable to Solid Waste Collection and Disposal Special Service District Fund from 2019 SPLOST Fund	51,901

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, 2021, consisted of the following:

General fund to:	
E-911 Fund to supplement finances	$ 186,574
Special Services District - Unincorporated and Jointly Funded to:	
Fire Protection Special Service District Fund to supplement its finances	505,669
Solid Waste Collection and Disposal Special Service District Fund to supplement its finances	292,534

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Note 9 - 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 $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 $67,229 (cost of $188,810 less accumulated depreciation of $121,581). This lease was paid off during the year ended June 30, 2021.

Capital lease with Branch Banking and Trust Company with an original amount of $870,000, bearing interest at 2.10%, payable in 5 annual installments of approximately $185,114 beginning in December 2018 through December 2022. This lease was used to purchase emergency medical services equipment with a cost totaling $142,285, roads and bridges equipment with a cost totaling $484,681, and sanitation equipment with a cost totaling $199,500. The equipment acquired by the lease is included in the governmental activities general capital assets in the amount of $507,889 (cost of $826,466 less accumulated depreciation of $318,577). Annual debt service requirements to amortize this capital lease as of June 30, 2021, is as follows:

Year	Principal	Interest	Total
2022	$ 178,345	$ 6,769	$ 185,114
2023	143,270	3,023	146,293
Total	$ 321,615	$ 9,792	$ 331,407

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. This lease was paid off during the year ended June 30, 2021.

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 $335,767 (cost of $420,000 less accumulated depreciation of $84,233). Annual debt service requirements to amortize this capital lease as of June 30, 2021, is as follows:

Note 9 - Long-Term Liabilities (continued)

Year	Principal	Interest	Total
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	$ 340,653	$ 24,615	$ 365,268

Changes in Long-term Debt - Changes in the County's long-term obligations consisted of the following for the year ended June 30, 2021:

	Outstanding 7/1/2020	Additions	Reductions	Outstanding 6/30/2021	Amounts Due in One Year
Governmental Activities					
Capital leases	$ 1,001,308		$ 339,040	$ 662,268	$ 259,953
Landfill postclosure	905,587	$ 10,867		916,454	70,496
Compensated absences	311,196	176,779	244,430	243,545	191,293
Total Governmental Activities	$ 2,218,091	$ 187,646	$ 583,470	$ 1,822,267	$ 521,742

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, 2021, was $18,647, all of which was charged to expense.

Component Units

The Development Authority

At June 30, 2021, 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 $1,054,272. The note is a renewal of a construction note with an interest rate of 4%. The debt is secured by real estate. Annual debt service requirements to amortize this notes payable as of June 30, 2021, are as follows:

Year	Principal	Interest	Total
2022		$ 42,171	$ 42,171
2023		42,171	42,171
2024	$ 1,054,272	7,028	1,061,300
Total	$ 1,054,272	$ 91,370	$ 1,145,642

Note payable to OneGeorgia Authority having a principal balance of $500,000. The note is interest free and is payable in quarterly installments of $6,250. Repayment is deferred for five years or until certain actions occur. The debt is secured by real estate. Annual debt service requirements to amortize this notes payable as of June 30, 2021, are as follows:

Note 9 - Long-Term Liabilities (continued)

Year	Principal	Interest	Total
2027-2031	$ 125,000		$ 125,000
2032-2036	125,000		125,000
2037-2041	125,000		125,000
2042-2046	125,000		125,000
Total	$ 500,000	$ 0	$ 500,000

	Outstanding 7/1/2020	Additions	Reductions	Outstanding 6/30/2021	Amounts Due in One Year
Component Unit:					
The Development Authority					
Note payable	$ 1,457,093	$ 97,179	$ 500,000	$ 1,054,272	
Note payable		500,000		500,000	
The Department of Health					
Compensated absences	18,200	13,753	7,726	24,227	
Net pension liability	327,358		12,332	315,026	
Net State OPEB liability	85,862		10,280	75,582	
Total Department of Health	$ 1,888,513	$ 610,932	$ 530,338	$ 1,969,107	$ 0

Note 10 - 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 $916,454.

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 11 - 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, 2021, the County contributed $147,135, and participants contributed $127,692. 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).

Note 11 - Defined Contribution Plan (continued)

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 12 - 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.

Note 12 - Retirement Benefits - Component Unit - The Department of Health (continued)

The Department of Health's contractually required contribution rate, actuarially determined annually, for the year ended June 30, 2021, was 24.66% of annual covered payroll for old and new plan members and 21.57% for GSEPS members. The Department of Health's contributions to ERS totaled $44,942 for the year ended June 30, 2021. Contributions are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

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

At June 30, 2021, 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, 2020. The total pension liability used to calculate the pension liability was based on an actuarial valuation as of June 30, 2019. The expected total pension liability of June 30, 2020, 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, 2020. At June 30, 2020, the Employer's proportion was 0.007474%, which was a decrease of 0.000459% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Department of Health recognized pension expense of $45,691. At June 30, 2021, 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	$ 3,837	
Net difference between projected and actual earnings on pension plan investment	$ 4,450	
Changes in proportion and differences between employer contributions and proportionate share of contributions	4,303	11,140
Employer contributions subsequent to measurement date	44,942	
	$ 57,532	$ 11,140

Department of Health contributions subsequent to the measurement date of $44,942 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, 2022. 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,:	
2022	$ (6,278)
2023	(1,328)
2024	5,164
2025	3,892
	$ 1,450

Note 12 - Retirement Benefits - Component Unit - The Department of Health (continued)

Actuarial assumptions: The total pension liability as of June 30, 2020, was determined by an actuarial valuation as of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the June 30, 2019, 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

Note 12 - Retirement Benefits - Component Unit - The Department of Health (continued)

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

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

	1% Decrease (6.30%)	Current discount rate (7.30%)	1% Increase (8.30%)
Employer's proportionate share of the net pension liability	$ 443,186	$ 315,026	$ 205,656

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 13 - 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.

Note 13 - State OPEB Fund - Component Unit - The Department of Health

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 $10,429 for the year ended June 30, 2021. Active employees are not required to contribute to the State OPEB Fund.

Note 13 - State 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, 2021, the Department of Health reported a liability of $75,582 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2019. An expected total OPEB liability as of June 30, 2020, 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, 2020. At June 30, 2020, the Department of Health's proportion was .006716%, which was an increase of 0.000201% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Department of Health recognized OPEB expense of $43,833. At June 30, 2021, 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		$ 28,578
Changes in assumptions	$ 1,369	46,496
Net difference between projected and actual earnings on OPEB investments	$ 7,421	
Changes in proportion and differences between Department of Health contributions and proportionate share of contributions	6,081	9,320
Employer contributions subsequent to measurement date	10,429	
	$ 25,300	$ 84,394

The Department of Health's contributions subsequent to the measurement date of $10,429 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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

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Note 13 - State OPEB Fund - Component Unit - The Department of Health

Year ended June 30,:	
2022	$ (39,089)
2023	(23,254)
2024	(6,939)
2025	(241)
	$ (69,523)

Actuarial assumptions: The total OPEB liability as of June 30, 2020, was determined by an actuarial valuation as of June 30, 2019, 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, 2020:

Inflation	2.50%
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	7.00%
Medicare eligible	5.25%
Ultimate trend rate	
Pre-Medicare eligible	4.50%
Medicare eligible	4.50%
Year of Ultimate trend rate	
Pre-Medicare eligible	2029
Medicare eligible	2023

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, 2019, 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, 2019, valuation were based on a review of recent plan experience done concurrently with the June 30, 2019, valuation.

Note 13 - State OPEB Fund - Component Unit - The Department of Health (continued)

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

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. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term expected real rate of return*
Fixed income	30.00%	0.50%
Equities	70.00%	9.20%
	100.00%	

*Rates shown are net of inflation

Discount rate: In order to measure the total OPEB liability for the State OPEB Fund, a single equivalent interest rate of 7.06% was used as the discount rate, as compared with last year's discount rate of 7.30%. This is comprised of the yield or index rate for 20 year tax-exempt general obligation bonds with an average rate of AA or highter (2.21% per the Municipal Bond Index Rate) along with other factors. The projection of cash flows used to determine the discount rate assumed that contributions from members and from the employer will be made at the current level as averaged over the last five years, adjusted for annual projected changes in headcount. Projected future benefit payments for all current plan members were projected through 2118.

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 7.06%, 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 (6.06%) or 1-percentage-point higher (8.06%) than the current discount rate:

	1% Decrease (6.06%)	Current discount rate (7.06%)	1% Increase (8.06%)
Employer's proportionate share of the net OPEB liability	$ 94,735	$ 75,582	$ 59,252

Note 13 - State OPEB Fund - Component Unit - The Department of Health (continued)

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, 2021.

Note 14 - 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, 2021, the Department of Health reported an asset of $33,815 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2020. The total OPEB asset used to calculate the net OPEB asset was based on an actuarial valuation as of June 30, 2019. An expected total OPEB asset as of June 30, 2020, 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, 2020. As of June 30, 2020, the Department of Health's proportion was .011906%, which was an decrease of 0.001002% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Department of Health recognized OPEB expense reduction of $3,095. At June 30, 2021, the Department of Health reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 9	$ 314
Net difference between projected and actual earnings on OPEB investments	599	
Changes in proportion and differences between Department of Health contributions and proportionate share of contributions	265	1,495
	$ 873	$ 1,809

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

Year ended June 30,:	
2022	$ (2,039)
2023	(157)
2024	706
2025	554
	$ (936)

Actuarial assumptions: The total OPEB liability as of June 30, 2020, 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
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, 2019, valuation were based on the results of an actuarial experience study for the period of July 1, 2009 through June 30, 2014.

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Note 14 - SEAD 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 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%	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 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:

	1% Decrease (6.30%)	Current discount rate (7.30%)	1% Increase (8.30%)
Employer's proportionate share of the net OPEB asset	$ 18,757	$ 33,815	$ 46,229

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 15 - Deferred Inflows of Resources

Deferred inflows of resources are composed of property taxes 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 and charges for services are reported on the governmental funds balance sheet as of June 30, 2021, in the amount of $206,049 and $71,332, respectively.

Note 17 - Net Investment in Capital Assets

Net position on the Government-wide statement of net position as of June 30, 2021, is as follows:

	Governmental Activities	Component Units
Cost of capital assets	$ 38,981,112	$ 4,008,058
Less accumulated depreciation	18,862,271	201,170
Book value	20,118,841	3,806,888
Less capital related debt:		
Notes payable and capital leases	662,268	1,554,272
Investment in capital assets, net of related debt	$ 19,456,573	$ 2,252,616

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.

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, 2021. No provisions have been made in the financial statements for the year ended June 30, 2021, for any estimate of potential unpaid claims.

Note 18 - Risk Management (continued)

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, 2021.

For the year ended June 30,	
2022	$ 22,790
2023	14,511
2024	5,606
2025	156
	$ 43,063

Lease expense relating to operating leases was $23,855 for 2021.

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, 2021, totaled $4,122. The County remitted $5,049 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, 2021, follows:

Lodging tax receipts for current fiscal year	4,122
Disbursements to Screven County Chamber of Commerce for tourism/industry promotion	4,122

Note 22 - Subsequent Events

The County has evaluated subsequent events through November 8, 2022, the date on which the financial statements were available to be issued.

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, 2021

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Taxes	$ 7,372,023	$ 7,372,023	$ 8,398,218	$ 1,026,195
Licenses and permits	11,700	11,700	21,374	9,674
Intergovernmental	844,459	844,459	1,548,693	704,234
Charges for services	2,468,202	2,681,966	2,077,049	(604,917)
Fines and forfeitures	344,195	344,195	350,004	5,809
Investment earnings	4,520	4,520	6,540	2,020
Miscellaneous	9,000	9,000	6,345	(2,655)
Total revenues	11,054,099	11,267,863	12,408,223	1,140,360
Expenditures				
Current				
General government				
Board of Commissioners	330,827	330,827	268,752	62,075
Elections/Registrar	41,714	42,415	42,415	0
Tax commissioner	307,517	307,517	278,695	28,822
Tax assessor	268,878	268,878	255,303	13,575
Buildings and grounds	282,314	282,314	256,444	25,870
Other general government	774,685	864,011	864,011	0
	2,005,935	2,095,962	1,965,620	130,342
Judicial				
Superior court	271,190	271,190	250,240	20,950
Clerk of court	320,942	320,942	306,136	14,806
State court	100,151	100,151	94,751	5,400
Magistrate court	141,887	141,887	134,919	6,968
Probate court	242,656	265,511	265,511	0
Juvenile court	10,272	10,272	9,288	984
Total judicial	1,087,098	1,109,953	1,060,845	49,108
Public safety				
Sheriff and jail	1,128,780	1,128,780	1,093,371	35,409
Patrol/traffic	727,761	727,761	716,108	11,653
Correctional institute	1,301,969	1,301,969	1,124,446	177,523
Emergency medical services	1,242,447	1,242,447	1,067,876	174,571
Coroner	16,860	16,860	14,222	2,638
Animal control	113,827	164,747	164,747	0
Civil defense/emergency management	67,448	67,448	59,772	7,676
Total public safety	4,599,092	4,650,012	4,240,542	409,470
Public works - roads and streets	2,093,917	2,093,917	1,549,756	544,161
Health and welfare				
Health department	63,015	63,015	62,910	105
Department of Family and Children's Services	8,962	8,962	8,962	0
Keep Screven Beautiful	16,219	16,219	11,430	4,789
WEE care center	2,400	2,400	2,400	0
Total health and welfare	90,596	90,596	85,702	4,894

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, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Culture and recreation				
Recreation department	578,942	578,942	483,202	95,740
Library	188,819	188,819	188,814	5
Total culture and recreation	767,761	767,761	672,016	95,745
Housing and development				
Extension Service - County Agent	93,161	93,161	81,228	11,933
Coastal Regional Commission	21,000	25,719	25,719	0
Conservation - Forestry	50,057	50,075	50,075	0
Livestock association	3,982	3,982	3,978	4
Total housing and development	168,200	172,937	161,000	11,937
Debt service	0	45,225	45,225	0
Total expenditures	10,812,599	11,026,363	9,780,706	1,245,657
Excess of revenues to expenditures	241,500	241,500	2,627,517	2,386,017
Other financing sources (uses)				
Proceeds from sale of surplus	10,000	10,000	29,500	19,500
Transfer to E-911 fund	(250,000)	(250,000)	(186,574)	63,426
Total other financing uses	(240,000)	(240,000)	(157,074)	82,926
Net change in fund balance	$ 1,500	$ 1,500	2,470,443	$ 2,468,943
Fund balance - beginning of year			7,553,461	
Fund balance - end of year			$ 10,023,904	

See the accompanying notes to the required supplementary information.

Screven County, Georgia
Note to Required Supplementary Information
For the Year Ended June 30, 2021

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, 2021, 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, 2021

	2021	2020	2019	2018	2017	# 2016	2015
Department of Health's proportion of the net pension liability	0.007474%	0.007933%	0.007453%	0.008020%	0.007822%	0.008397%	0.011212%
Department of Health's proportionate share of the net pension liability	$ 315,026	$ 327,358	$ 306,395	$ 325,719	$ 370,013	$ 340,196	$ 420,519
Department of Health's covered-employee payroll	$ 193,271	$ 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	163.00%	157.11%	158.31%	162.78%	199.98%	182.51%	174.44%
Plan fiduciary net position as a percentage of the total pension liability	76.21%	76.74%	76.68%	76.33%	72.34%	76.20%	77.99%

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

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, 2021

	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	$ 44,942	$ 46,782	$ 50,011	$ 47,363	$ 48,803	$ 44,958	$ 43,401	$ 46,606
Contributions in relation to the contractually required contribution	44,942	46,782	50,011	47,363	48,803	44,958	43,401	46,606
Contribution deficiency (excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Department of Health's covered-employee payroll	$ 193,271	$ 208,357	$ 193,540	$ 200,100	$ 185,024	$ 186,403	$ 241,069	$ 241,069
Contributions as a percentage of covered-employee payroll	23.25%	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, 2021

	2021	2020	2019	2018	2017
Department of Health's proportion of the collective net OPEB liability	0.006716%	0.006917%	0.006641%	0.007017%	0.006854%
Department of Health's proportionate share of the collective net OPEB liability	$ 75,582	$ 85,862	$ 173,701	$ 285,887	$ 320,848
Department of Health's covered-employee payroll	$ 141,864	$ 139,082	$ 158,492	$ 172,048	$ 159,302
Department of Health's proportionate share of the collective net OPEB asset as a percentage of it's covered-employee payroll	53.28%	61.73%	109.60%	166.17%	201.41%
Plan fiduciary net position as a percentage of the total collective OPEB liability	59.71%	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, 2021

	2021	2020	2019	2018	2017
Contractually required contribution	$ 10,429	$ 10,107	$ 36,986	$ 33,311	$ 28,783
Contributions in relation to the contractually required contribution	10,429	10,107	36,986	33,311	28,783
Contribution deficiency (excess)	$ 0	$ 0	$ 0	$ 0	$ 0
Department of Health's covered-employee payroll	$ 141,864	$ 139,082	$ 158,492	$ 172,048	$ 159,302
Contributions as a percentage of covered-employee payroll	7.35%	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, 2021

	2021	2020	2019	2018	2017
Department of Health's proportion of the collective net OPEB liability	0.011906%	0.010904%	0.011449%	0.011814%	0.010617%
Department of Health's proportionate share of the collective net OPEB liability (asset)	$ (33,815)	$ (30,833)	$ (30,986)	$ (30,705)	$ (20,828)
Department of Health's covered-employee payroll	$ 141,864	$ 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	-23.84%	-22.17%	-19.55%	-17.85%	-13.07%
Plan fiduciary net position as a percentage of the total collective OPEB liability	129.20%	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, 2021

	2021	2020	2019	2018	2017
Contractually required contribution	$ 0	$ 0	$ 0	$ 0	$ 0
Contributions in relation to the contractually required contribution	0	0	0	0	0
Contribution deficiency (excess)	$ 0	$ 0	$ 0	$ 0	$ 0
Department of Health's covered-employee payroll	$ 141,864	$ 139,082	$ 158,492	$ 172,048	$ 159,302
Contributions as a percentage of covered-employee payroll	0.00%	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 7.50% 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, 3019, measurement date. The assumed investment rate of return remained at 7.3% for the June 30, 2019, valuation.

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, 2020, reported in the schedule:

Valuation date	June 30, 2019
Actuarial cost method	Entry age
Amortization method	Level dollar, closed
Remaining amortization period	16.5 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, to 7.30% as of June 30, 2019, and to 7.06% as of June 30, 2020.

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, 2021 and 2020

	2021	2020
Assets		
Cash and cash equivalents		
Unrestricted	$ 7,376,702	$ 5,465,719
Restricted	1,483,653	1,182,722
Receivables:		
Accounts	106,396	144,877
Property taxes	235,306	272,260
Sales taxes	104,656	97,382
Intergovernmental	19,823	566,143
Interfund balances	2,001,595	1,554,625
Prepaid items		6,713
Total assets	$ 11,328,131	$ 9,290,441
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 954,072	$ 971,175
Accrued expenditures	147,276	133,909
Total liabilities	1,101,348	1,105,084
Deferred inflows of resources		
Property taxes	202,879	213,394
Intergovernmental		418,502
Total deferred inflows of resources	202,879	631,896
Total liabilities and deferred inflows of resources	1,304,227	1,736,980
Fund balances		
Nonspendable - prepaid items		6,713
Restricted for:		
Landfill closure and post-closure	916,454	905,587
Public safety	12,038	11,737
Capital outlays	1,471,615	1,170,985
Unassigned	7,623,797	5,458,439
Total fund balances	10,023,904	7,553,461
Total liabilities, deferred inflows of resources and fund balances	$ 11,328,131	$ 9,290,441

Screven County, Georgia
General Fund
Comparative Schedule of Revenues, Expenditures and
Changes in Fund Balances
For the Years Ended June 30, 2021 and 2020

	2021	2020
Revenues		
Taxes	$ 8,398,218	$ 7,181,938
Licenses and permits	21,374	11,716
Intergovernmental	1,548,693	965,639
Charges for services	2,077,049	2,340,880
Fines and forfeitures	350,004	297,371
Investment earnings	6,540	20,227
Miscellaneous	6,345	16,110
Total revenues	12,408,223	10,833,881
Expenditures		
Current:		
General government	1,965,620	2,211,892
Judicial	1,060,845	1,034,287
Public safety	4,240,542	4,081,239
Public works	1,549,756	1,559,430
Health and welfare	85,702	86,123
Culture and recreation	672,016	725,440
Housing and development	161,000	167,209
Debt service:		
Principal retirement	45,225	84,811
Total expenditures	9,780,706	9,950,431
Excess of revenues to expenditures	2,627,517	883,450
Other financing sources (uses)		
Proceeds from sales of surplus	29,500	4,500
Interfund transfers	(186,574)	(124,973)
Total other financing sources (uses)	(157,074)	(120,473)
Net change in fund balance	2,470,443	762,977
Fund balances beginning of year	7,553,461	6,790,484
Funds balances end of year	$ 10,023,904	$ 7,553,461

Screven County, Georgia
2013 SPLOST Fund
Comparative Balance Sheet
June 30, 2021 and 2020

	2021	2020
Assets		
Restricted cash and cash equivalents	$ 718,772	$ 718,772
Liabilities and fund balances		
Liabilities		
Interfund balances	$ 507,920	$ 468,129
Fund balances		
Restricted for capital projects	210,852	250,643
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, 2021 and 2020

	2021	2020
Revenues	$ 0	$ 0
Expenditures		
Debt service		
Principal retirement	39,791	129,987
Interest and fiscal charges		3,121
Total expenditures	39,791	133,108
Net change in fund balance	(39,791)	(133,108)
Fund balance beginning of year	250,643	383,751
Funds balance end of year	$ 210,852	$ 250,643

Screven County, Georgia
2019 SPLOST Fund
Comparative Balance Sheet
June 30, 2021 and 2020

	2021	2020
Assets		
Restricted cash and cash equivalents	$ 2,598,293	$ 1,441,043
Receivables - sales taxes	134,849	125,425
Total assets	$ 2,733,142	$ 1,566,468
Liabilities and fund balances		
Liabilities		
Interfund balances	$ 1,230,129	$ 776,522
Fund balances		
Restricted for capital projects	1,503,013	789,946
Total liabilities and fund balances	$ 2,733,142	$ 1,566,468

Screven County, Georgia
2019 SPLOST Fund
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2021

	2021	2020
Revenues		
Special local option sales tax	$ 1,533,676	$ 1,345,986
Investment earnings	4,323	3,187
	1,537,999	1,349,173
Expenditures		
Capital Outlay		
Public safety		
Fire	44,993	256,643
Emergency medical services		165,000
Public works		
Roads and streets	139,610	94,210
Sanitation		51,901
Housing and development - economic development project		300,000
Debt service		
Principal retirement	254,024	166,587
Interest and fiscal charges	22,407	18,527
Intergovernmental		
Sylvania	263,442	286,374
Hiltonia	34,424	38,061
Newington	27,558	30,562
Oliver	24,012	26,742
Rocky Ford	14,462	16,130
Total expenditures	824,932	1,450,737
Excess (deficit) of revenues to expenditures	713,067	(101,564)
Other financing sources		
Proceeds from capital lease		420,000
Net change in fund balance	713,067	318,436
Fund balance beginning of year	789,946	471,510
Funds balance end of year	$ 1,503,013	$ 789,946

Screven County, Georgia
Combining Balance Sheet
Non-major Special Revenue Funds
June 30, 2021

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			$ 436,359	$ 51,697	$ 139,841	$ 17,454	$ 258,968	$ 349,425	$ 19,759		$ 1,273,503
Receivables:											
Accounts	$ 27,417	$ 73,603	11,523	38,498	3,172			748		$ 457	155,418
Property taxes			3,724								3,724
Interfund balances		51,901									51,901
Prepaid expense										816	816
Total assets	$ 27,417	$ 125,504	$ 451,606	$ 90,195	$ 143,013	$ 17,454	$ 258,968	$ 350,173	$ 19,759	$ 1,273	$ 1,485,362
Liabilities, Deferred Inflows of Resources and Fund Balances											
Liabilities											
Interfund balances	$ 3,313	$ 78,276		$ 90,195	$ 141,440			$ 950		$ 1,273	$ 315,447
Total liabilities	3,313	78,276	$ 0	90,195	141,440	$ 0	$ 0	950	$ 0	1,273	315,447
Deferred inflows of resources											
Property taxes			3,170								3,170
Charges for services	24,104	47,228									71,332
Total deferred inflows of resources	24,104	47,228	3,170	0	0	0	0	0	0	0	74,502
Fund balances											
Restricted for:											
Special service district- unincorporated area			448,436								448,436
Judicial									19,759		19,759
Public safety						17,454	258,968	349,223			627,218
Total fund balances	0	0	448,436	0	1,573	17,454	258,968	349,223	19,759	0	1,095,413
Total liabilities and fund balances	$ 27,417	$ 125,504	$ 451,606	$ 90,195	$ 143,013	$ 17,454	$ 258,968	$ 350,173	$ 19,759	$ 1,273	$ 1,485,362

Screven County, Georgia
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-major Special Revenue Funds
For the Year Ended June 30, 2021

	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			$ 1,039,127							$ 4,122	$ 1,043,249
Licenses and permits			74,928								74,928
Intergovernmental	$ 3,500										3,500
Charges for services	278,288	$ 831,115		$ 257,150			$ 84,666				1,451,219
Fines and forfeitures					$ 52,312	$ 2,640		$ 24,156	$ 4,721		83,829
Investment earnings	1,823	1,297	815	86	608		388	1,564			6,581
Miscellaneous	3,500										3,500
Total revenues	287,111	832,412	1,114,870	257,236	52,920	2,640	85,054	25,720	4,721	4,122	2,666,806
Expenditures											
Current:											
General government			13,829							4,122	17,951
Judicial									1,586		1,586
Public safety	802,469			443,810	51,347	4,328	37,882				1,339,836
Public works		1,124,946									1,124,946
Housing and development			129,116								129,116
Total expenditures	802,469	1,124,946	142,945	443,810	51,347	4,328	37,882	0	1,586	4,122	2,613,435
Excess (deficit) of revenues over expenditures	(515,358)	(292,534)	971,925	(186,574)	1,573	(1,688)	47,172	25,720	3,135	0	53,371
Other financing sources (uses)											
Proceeds from sale of assets	9,689										9,689
Interfund transfers	505,669	292,534	(798,203)	186,574							186,574
Total other financing sources (uses)	515,358	292,534	(798,203)	186,574	0	0	0	0	0	0	196,263
Net change in fund balance	0	0	173,722	0	1,573	(1,688)	47,172	25,720	3,135	0	249,634
Fund balances beginning of year	0	0	274,714	0	0	19,142	211,796	323,503	16,624	0	845,779
Funds balances end of year	$ 0	$ 0	$ 448,436	$ 0	$ 1,573	$ 17,454	$ 258,968	$ 349,223	$ 19,759	$ 0	$ 1,095,413

Screven County, Georgia
Fire Protection Special Service District Fund
Comparative Balance Sheet
June 30, 2021 and 2020

	2021	2020
Assets		
Receivables - accounts	$ 27,417	$ 32,887
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Interfund balances	$ 3,313	$ 9,117
Deferred inflows of resources		
Charges for services	24,104	23,770
Fund balances		
Restricted for capital projects	0	0
Total liabilities and deferred inflows of resources and fund balances	$ 27,417	$ 32,887

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, 2021
(With Comparative Totals For the Year Ended June 30, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Charges for services	$ 269,500	$ 269,500	$ 278,288	$ 8,788	$ 264,261
Intergovernmental			3,500		
Investment earnings	900	900	1,823	923	1,621
Miscellaneous	3,000	3,000	3,500	500	3,000
Total revenues	273,400	273,400	287,111	10,211	268,882
Expenditures					
Current					
Public safety - fire	824,499	824,499	802,469	22,030	905,901
Deficit of revenues to expenditures	(551,099)	(551,099)	(515,358)	32,241	(637,019)
Other financing sources					
Proceeds from sale of assets			9,689		
Transfers in	551,099	551,099	505,669	45,430	637,019
Total other financing sources	551,099	551,099	515,358	45,430	637,019
Net change in fund balance	$ 0	$ 0	0	$ 77,671	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, 2021 and 2020

	2021	2020
Assets		
Receivables - accounts	$ 73,603	$ 62,014
Interfund balances	51,901	51,901
Total assets	$ 125,504	$ 113,915
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Interfund balances	$ 78,276	$ 69,619
Deferred inflows of resources		
Charges for services	47,228	44,296
Fund balances		
Restricted for capital projects	0	0
Total liabilities and deferred inflows of resources and fund balances	$ 125,504	$ 113,915

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, 2021
(With Comparative Totals For the Year Ended June 30, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Taxes	$ 97,695	$ 97,695		$ (97,695)	
Charges for services	570,000	831,115	$ 831,115	0	$ 593,867
Investment earnings	500	500	1,297	797	738
Total revenues	668,195	929,310	832,412	(96,898)	594,605
Expenditures					
Current					
Public works	835,715	1,124,946	1,124,946	0	1,122,759
Deficit of revenues to expenditures	(167,520)	(195,636)	(292,534)	(96,898)	(528,154)
Other financing sources					
Transfers in	167,520	195,636	292,534	96,898	465,781
Net change in fund balance	$ 0	$ 0	0	$ 0	(62,373)
Fund balances beginning of year			0		62,373
Funds balances end of year			$ 0		$ 0

Screven County, Georgia
Special Services District - Unincorporated and Jointly Funded - Fund
Comparative Balance Sheet
June 30, 2021 and 2020

	2021	2020
Assets		
Cash and cash equivalents	$ 436,359	$ 265,844
Receivables:		
Accounts	11,523	7,907
Property taxes	3,724	4,172
Total assets	$ 451,606	$ 277,923
Deferred Inflows of Resources and Fund Balances		
Deferred inflows of resources		
Property taxes	$ 3,170	$ 3,209
Fund balances		
Restricted for:		
Special service district- unincorporated area	448,436	274,714
Total liabilities, deferred inflows of resources and fund balances	$ 451,606	$ 277,923

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, 2021
(With Comparative Totals For the Year Ended June 30, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Taxes	$ 936,172	$ 1,039,127	$ 1,039,127	$ 0	$ 992,927
Licenses and permits	57,200	57,200	74,928	17,728	53,931
Investment earnings	650	650	815	165	595
Miscellaneous					110
Total revenues	994,022	1,096,977	1,114,870	17,893	1,047,563
Expenditures					
Current					
General government	22,830	22,830	13,829	9,001	9,050
Housing and development-Building and zoning	133,887	133,887	129,116	4,771	168,191
Total expenditures	156,717	156,717	142,945	13,772	177,241
Excess of revenues to expenditures	837,305	940,260	971,925	31,665	870,322
Other financing uses					
Transfer to Fire Protection Special Service District fund	(568,480)	(546,421)	(505,669)	(40,752)	(637,019)
Transfer to Solid Waste Collection and Disposal Special Service District Fund	(195,636)	(320,650)	(292,534)	(28,116)	(465,781)
Total other financing uses	(764,116)	(867,071)	(798,203)	(68,868)	(1,102,800)
Net change in fund balance	$ 73,189	$ 73,189	173,722	$ (37,203)	(232,478)
Fund balances beginning of year			274,714		507,192
Funds balances end of year			$ 448,436		$ 274,714

Screven County, Georgia
E-911 Fund
Comparative Balance Sheet
June 30, 2021 and 2020

	2021	2020
Assets		
Cash and cash equivalents	$ 51,697	$ 51,611
Receivables		
Accounts	38,498	43,876
Intergovernmental		76,328
Total assets	$ 90,195	$ 171,815
Liabilities and fund balances		
Liabilities		
Interfund balances	$ 90,195	$ 171,815
Fund balances		
Restricted for public safety	0	0
Total liabilities and fund balances	$ 90,195	$ 171,815

Screven County, Georgia
E-911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021
(With Comparative Totals For the Year Ended June 30, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Intergovernmental					$ 96,395
Charges for services	$ 205,000	$ 205,000	$ 257,150	$ 52,150	263,804
Investment earnings	70	70	86	16	104
Total revenues	205,070	205,070	257,236	52,166	360,303
Expenditures					
Current					
Public safety	454,481	454,481	443,810	10,671	466,072
Deficit of revenues to expenditures	(249,411)	(249,411)	(186,574)	62,837	(105,769)
Other financing sources					
Transfers in	249,411	249,411	186,574	(62,837)	105,769
Net change in fund balance	$ 0	$ 0	0	$ 0	0
Fund balances beginning of year			0		0
Funds balances end of year			$ 0		$ 0

Jail Improvement Fund
Comparative Balance Sheet
June 30, 2021 and 2020

	2021	2020
Assets		
Cash and cash equivalents	$ 139,841	$ 106,982
Accounts receivable	3,172	3,028
Total Assets	$ 143,013	$ 110,010
Liabilities and fund balances		
Liabilities		
Interfund balances	$ 141,440	$ 110,010
Fund balances		
Restricted for public safety	1,573	0
Total liabilities and fund balances	$ 143,013	$ 110,010

Screven County, Georgia
Jail Improvement Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021
(With Comparative Totals For the Year Ended June 30, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Fines and forfeitures	$ 65,000	$ 65,000	$ 52,312	$ (12,688)	$ 58,139
Investment earnings	200	200	608	408	324
Total revenues	65,200	65,200	52,920	(12,280)	58,463
Expenditures					
Current					
Public safety	58,320	58,320	51,347	6,973	77,667
Excess (deficit) of revenues to expenditures	6,880	6,880	1,573	(5,307)	(19,204)
Other financing sources					
Transfers in	0	12,627	0	(12,627)	19,204
Net change in fund balance	$ 6,880	$ 19,507	1,573	$ (17,934)	0
Fund balances beginning of year			0		0
Funds balances end of year			$ 1,573		$ 0

Screven County, Georgia
Seized Funds Fund
Comparative Balance Sheet
June 30, 2021 and 2020

	2021	2020
Assets		
Cash and cash equivalents	$ 17,454	$ 19,142
Liabilities and fund balances		
Fund balances		
Restricted for public safety	$ 17,454	$ 19,142

Screven County, Georgia
Seized Funds Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021
(With Comparative Totals For the Year Ended June 30, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Fines and forfeitures	$ 1,000	$ 2,640	$ 2,640	$ 0	$ 15,991
Expenditures					
Current					
Public safety	1,000	4,328	4,328	0	5,904
Net change in fund balance	$ 0	$ (1,688)	(1,688)	$ 0	10,087
Fund balances beginning of year			19,142		9,055
Funds balances end of year			$ 17,454		$ 19,142

Screven County, Georgia
SCCI Telephone Fund
Comparative Balance Sheet
June 30, 2021 and 2020

	2021	2020
Assets		
Cash and cash equivalents	$ 258,968	$ 211,796
Liabilities and fund balances		
Fund balances		
Restricted for public safety	$ 258,968	$ 211,796

Screven County, Georgia
SCCI Telephone Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021
(With Comparative Totals For the Year Ended June 30, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Charges for services		$ 36,882	$ 84,666	$ 47,784	$ 65,208
Investment earnings			388	388	5,598
Total revenues	$ 0	36,882	85,054	48,172	70,806
Expenditures					
Current					
Public safety	1,000	37,882	37,882	0	32,604
Net change in fund balance	$ (1,000)	$ (1,000)	47,172	$ 48,172	38,202
Fund balances beginning of year			211,796		173,594
Funds balances end of year			$ 258,968		$ 211,796

Screven County, Georgia
Drug Abuse T & E Fund
Comparative Balance Sheet
June 30, 2021 and 2020

	2021	2020
Assets		
Cash and cash equivalents	$ 349,425	$ 323,910
Accounts receivables	748	180
Total Assets	$ 350,173	$ 324,090
Liabilities and fund balances		
Liabilities		
Interfund balances	$ 950	$ 587
Fund balances		
Restricted for public safety	349,223	323,503
Total liabilities and fund balances	$ 350,173	$ 324,090

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, 2021
(With Comparative Totals For the Year Ended June 30, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Fines and forfeitures	$ 35,000	$ 35,000	$ 24,156	$ (10,844)	$ 26,184
Investment earnings	1,000	1,000	1,564	564	1,559
Total revenues	36,000	36,000	25,720	(10,280)	27,743
Expenditures					
Current					
Public safety					656
Net change in fund balance	$ 36,000	$ 36,000	25,720	$ (10,280)	27,087
Fund balances beginning of year			323,503		296,416
Funds balances end of year			$ 349,223		$ 323,503

Screven County, Georgia
Law Library Fund
Comparative Balance Sheet
June 30, 2021 and 2020

	2021	2020
Assets		
Cash and cash equivalents	$ 19,759	$ 16,624
Liabilities and fund balances		
Fund balances		
Restricted for judicial	$ 19,759	$ 16,624

Screven County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021
(With Comparative Totals For the Year Ended June 30, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Fines and forfeitures	$ 0	$ 1,586	$ 4,721	$ 3,135	$ 6,138
Expenditures					
Current					
Judicial	0	1,586	1,586	0	1,663
Net change in fund balance	$ 0	$ 0	3,135	$ 3,135	4,475
Fund balances beginning of year			16,624		12,149
Funds balances end of year			$ 19,759		$ 16,624

Screven County, Georgia
Hotel/Motel Tax Fund
Comparative Balance Sheet
June 30, 2021 and 2020

	2021	2020
Assets		
Accounts receivable	$ 457	$ 838
Prepaid expense	816	
Total assets	$ 1,273	$ 838
Liabilities and fund balances		
Liabilities		
Accounts payable		$ 111
Interfund balances	$ 1,273	727
Total liabilities	1,273	838
Fund balances		
Restricted for housing and development	0	0
Total liabilities and fund balances	$ 1,273	$ 838

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, 2021
(With Comparative Totals For The Year Ended June 30, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Taxes	$ 8,500	$ 8,500	$ 4,122	$ (4,378)	$ 5,104
Expenditures					
Current					
General government	6,500	6,500	4,122	2,378	5,104
Net change in fund balance	$ 2,000	$ 2,000	0	$ (2,000)	0
Fund balances beginning of year			0		0
Funds balances end of year			$ 0		$ 0

Screven County, Georgia
Custodial Funds
Combining Statement of Fiduciary Net Position
June 30, 2021

	Clerk of Courts	Probate Court	Sheriff's Office	Magistrate Court	SCCI Stores Account	Tax Commissioner	Total Custodial Funds
Assets							
Cash and cash equivalents	$ 21,034	$ 4,688	$ 118,523	$ 3,578	$ 137,003	$ 17,454	$ 302,280
Liabilities and Net Position							
Liabilities							
Due to others	$ 21,034	$ 4,688	$ 8,305	$ 3,578	$ 0	$ 17,454	$ 55,059
Net position							
Restricted for individuals, organizations and other governments	0	0	110,218	0	137,003	0	247,221
Total liabilities and net position	$ 21,034	$ 4,688	$ 118,523	$ 3,578	$ 137,003	$ 17,454	$ 302,280

Screven County, Georgia
Custodial Funds
Combining Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2021

	Clerk of Courts	Probate Court	Sheriff's Office	Magistrate Court	SCCI Stores Account	Tax Commissioner	Total Custodial Funds
Revenues							
Taxes						$ 17,900,100	$ 17,900,100
Fines and fees	$ 711,151	$ 92,329	$ 202,398	$ 109,475	$ 197,795		1,313,148
Total revenues	711,151	92,329	202,398	109,475	197,795	17,900,100	19,213,248
Expenditures							
Taxes disbursed						17,900,100	17,900,100
Fines and fees disbursed	727,547	92,329	189,977	109,475	147,740		1,267,068
Total expenditures	727,547	92,329	189,977	109,475	147,740	17,900,100	19,167,168
Net increase (decrease) in fiduciary net position	(16,396)	0	12,421	0	50,055	0	46,080
Net position - beginning of year, as previously stated	0	0	0	0	0	0	0
Prior period adjustment*	16,396		97,797		86,948		201,141
Net position - beginning of year, as restated	16,396	0	97,797	0	86,948	0	201,141
Net position - end of year	$ 0	$ 0	$ 110,218	$ 0	$ 137,003	$ 0	$ 247,221

*See note 2 to the financial statements

Screven County, Georgia
Schedule of Projects Constructed
With Special Sales Tax Proceeds
For the Year Ended June 30, 2021

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			1,166,356		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	3,772,834	$ 0	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	$ 6,567,743	$ 0	$ 6,567,743	

Reconciliation of current year disbursements

Total disbursements per the Schedule of Revenues, Expenditures and Changes in Fund Balance	$ 39,791
Amount disbursed for principal payments on debt service for assets purchased in prior year	(39,791)
	$ 0

Screven County, Georgia
Schedule of Projects Constructed
With Special Sales Tax Proceeds
For the Year Ended June 30, 2021

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	$ 44,993	$ 301,636	
Emergency medical services			165,000		165,000	
Public works						
Road projects			94,210	139,610	233,820	
Sanitation - landfill projects			51,901		51,901	
Housing and development - economic development project			300,000		300,000	
Debt service			18,527	22,407	40,934	
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	886,281	207,010	1,093,291	19.9%
Other municipalities						
City of Sylvania	1,299,978	1,299,978	397,969	263,442	661,411	
City of Hiltonia	170,669	170,669	52,712	34,424	87,136	
City of Newington	136,735	136,735	42,300	27,558	69,858	
City of Oliver	119,269	119,269	36,980	24,012	60,992	
Town of Rocky Ford	71,861	71,861	22,299	14,462	36,761	
Total other municipalities	1,798,512	1,798,512	552,260	363,898	916,158	50.9%
	$ 7,282,375	$ 7,282,375	$ 1,438,541	$ 570,908	$ 2,009,449	

Reconciliation of current year disbursements

Total disbursements per the Schedule of Revenues, Expenditures and Changes in Fund Balance	$ 824,932
Amount disbursed for principal payments on debt service for assets purchased in prior year	(254,024)
	$ 570,908

Other Reporting Requirements

CAINES HODGES
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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, 2021, 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 November 8, 2022. 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 2020-05 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.



November 8, 2022

INTERNAL CONTROL

2021-01 Lack of Segregation of Duties - (Finance Office and Custodial Fund offices - Sheriff' Office, Probate Court, Magistrate Court, Correctional Institute, Superior Court, Law Library, Tax Commissioner's Office) - (repeat finding 2020-01)

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.

2021-02 Lack of segregation of duties - payroll (repeat finding 2020-03)

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.

2021-03 Bank statements not reconciled timely (repeat finding 2020-04)

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.

2021-04 Accruals not recorded (repeat finding 2020-05)

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.

2021-05 Accounts receivable and acccounts payable not reconciled (repeat finding 2020-06)

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