



ANNUAL CONPREHENSIVE FINANCIAL REPORT
COLUMBIA COUNTY, GEORGIA
FOR THE FISCAL YEAR ENDED
JUNE 30, 2021

Columbia County, Georgia

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal Year Ended June 30, 2021



A Community of *Pride* • A County of *Vision* • Endless *Opportunities*

PROFESSIONALISM • RESPECT • INTEGRITY • DEDICATION • EXCELLENCE

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

COLUMBIA COUNTY, GA
Annual Financial Report
Year Ended June 30, 2021

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INTRODUCTORY SECTION



December 20, 2021

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

The Annual Comprehensive Financial Report (ACFR) of Columbia County, Georgia, (the County) for the year ended June 30, 2021, was prepared by the Columbia County Finance Department and is hereby submitted. This ACFR is being formally submitted as required by the Official Code of Georgia Annotated, Section 36-81-7 and Rule 15c2-12 of the Securities Exchange Act of 1934. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the County as measured by the financial activity of its various funds. All disclosures necessary to enable the reader to gain a reasonable understanding of the County's financial affairs have been included.

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County. Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP) that are free of any material misstatements. Because cost/benefit considerations, the risk of management override, and the risk of collusion are inherent limitations on any system of internal control, the internal control process is designed to provide reasonable, but not absolute, assurance that this objective is met.

Cherry Bekaert LLP, Certified Public Accountants, have issued an unmodified (“clean”) opinion on the County’s financial statements for the year ended June 30, 2021. The Report of Independent Auditor is located at the front of the financial section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County’s MD&A can be found immediately following the report of the independent auditor.

PROFILE OF THE GOVERNMENT

The County, established in 1790 and named in honor of Christopher Columbus, is located in the Central Savannah River Area of Georgia approximately 135 miles east of Atlanta and five miles northwest of Augusta/Richmond County. The 290 square mile county is bounded on the north by Thurmond Lake and the Savannah River (separating the County from Lincoln County, Georgia, and McCormick and Edgefield Counties, South Carolina), on the south and east by Augusta/Richmond County, and on the west by McDuffie County.

A five-member Board of Commissioners governs the County. The Board is comprised of one chairman, elected county wide, and four commissioners, each elected from a separate commission district serving four year staggered terms. A County Manager, who is appointed by and responsible to the Board, directs the daily operation of the County. Services provided to the approximately 162,000 residents include: public safety (Sheriff's Office, detention center, E911, fire), emergency services, community services, public works, planning and development, and other general governmental services. The County also provides water, sewer, and storm water services to the public.

FINANCIAL REPORTING ENTITY

The financial reporting entity includes all activities and functions of the primary government (i.e., Columbia County, Georgia) as well as all related component units, if any. "Financial Accountability" is the benchmark used to determine which legally separate entities represent component units of the primary government. Blended component units, although legally separate entities, are, in substance, an integral part of the primary government's operations and, therefore, are included as part of the primary government.

The Development Authority of Columbia County (DACC), the Columbia County Board of Health, the Columbia County Convention and Visitors Bureau (CCCVB), and the Greater Clarks Hill Regional Library (GCHRL) are reported as discretely presented component units in the combined financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial positions. The DACC serves to promote, pursue, and implement economic development in the County. The Board of Health serves to operate the public health department of the County. The CCCVB provides convention and tourist promotion services for the benefit of the County. The GCHRL is a regional library system servicing the County, Warren County, GA, Burke County, GA, and Lincoln County, GA, with the County as its headquarters.

LOCAL ECONOMY

Columbia County is evidence of what quality leadership with vision is capable of fostering. The local government and board of education have created an environment that is inviting to residents moving within the region or across the United States, as well as a healthy variety of businesses. As a result, the County offers a remarkable quality of life, exceptional education resources and numerous reasons for businesses to thrive locally. The pro-business, minimally bureaucratic, and family-friendly climate is accredited for the continued rapid growth within our community of endless opportunities and pride. Our leadership is further credited for the County's resiliency and recovery in light of the COVID-19 pandemic.

Since 2000, the County has grown 3.8% annually to an estimated 162,000 residents. No other county in the region is currently experiencing this intensity of growth. Rapid job creation, a high standard of living, and recreational amenities have led to the County's frequent recognition in nationwide surveys like NerdWallet, CNN Money, and Family Circle. Most recently, Martinez was recognized as the #21 *Best Place to Live in the United States* for 2021 by Money Magazine! This is quite remarkable given that Evans was recognized last year as the #1 Best Place to Live. Columbia County as a whole is thriving!

In 2012, the Transportation Improvement Act (TIA) of 2010 was approved in the CSRA, which included Columbia County. The 10-year, one percent additional sales tax began on January 1, 2013 and has gone great lengths in addressing our infrastructure needs. Three widening projects are now complete while five others are being developed or implemented in major corridors across the County. In June 2019, the 13-county region voted to renew the T-SPLOST, extending the sales tax another decade through 2033. This renewal will enable additional infrastructure investments that will work to address the increased demand

and further improve our quality of life.

Population Growth. History shows as our population grows, so does the opportunity for our businesses. We expect nothing different as we look to our promising future. Columbia County’s population grew from 89,288 in 2000 to 124,934 in 2010 with estimates predicting 162,125 residents before the end of 2021. The County grew 29.8% in the last eleven years alone; recent estimates from the US Census indicate that Columbia County is the 2nd fastest growing county in the state with a population that exceeds 100,000 residents. Columbia County is projected to grow 2.28% annually through 2026, while Georgia is projected to only grow 1.05% annually. Many attribute this growth to a stable economy with a diverse mix of education, industrial, medical, military and government employers that offer competitive incomes and stability. Growth is expected to continue given the ongoing development and revitalization within the County and across the Augusta Metro Region.

Development. As one of the fastest growing counties in the United States, new developments and opportunities are springing up across the County. Retail developments established over the past few years are filling out, bringing exciting new tenants to the area. Phase II of Mullins Colony now has tenants like Apricot Boutique and Club Pilates. Comparable progress continues within the retail and restaurant sectors in areas like the Gateway Square, Riverwood Town Center, and The Plaza. New national brand restaurants, including Starbucks and Slim Chickens, and local specialty shops, including Fresco Cafe, Banh Mi Dang, Healthy Hub, Funnel Cake Lounge, Vibe Smoothie Bar, and Whipped Creamery, have all opened spaces in Columbia County this last year. New assisted living and medical facilities now stand prominently on Fury’s Ferry Road, providing increased medical care closer to home. Columbia County’s new \$32 million dollar state-of-the-art Performing Arts Center officially opened this year and is preparing for a wonderful Broadway season starting mid-October.

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

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



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

Aggressive growth continues with both the US Army Cyber Command Headquarters and the Cyber Center of Excellence at Fort Gordon. The installation has grown 20% since 2012, reaching a total economic impact of \$2.4 billion and exceeding 30,000 direct civilian, contract, and defense jobs within our community. Much of the expected personnel have already made the transition to this area but the formal opening of ARCYBER will bring additional growth in people over the course of 5 years – estimated growth at Fort Gordon is 1,000 personnel per year. Based on historical norms, more than 65% of military children related to Fort Gordon are educated in Columbia County. This growth has prompted the need for a new and better entrance to Fort Gordon. The construction for the new \$33 million Gate 6 is expected to open this fall. Cyber Education continues to spark interest and innovation in education. The long-term impact of the cyber security industry in the community shows promise.

The County remains optimistic that we will see a new hospital constructed at the Gateway Center in Grovetown. After several rounds of appeals, the Certificate of Need remains with Augusta University Health Systems who plans to build one of the most technologically advanced hospitals in the nation right here in Columbia County, GA. All appeal avenues have now been exhausted, meaning we expect Augusta University to move forward within the next calendar year. The addition of the new hospital remains another potential catalyst for progress, research, and collaboration.

Fortunately, the County is progressive in keeping up with the influx of residents, visitors, and opportunity. Continued growth in the existing industries and regional assets will force the community leaders to remain proactive, strategically planning to preserve the quality of life enjoyed by Columbia County residents.

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

MAJOR INITIATIVES

Columbia County CTAE Local Automotive Competition. Columbia County, in partnership with the Columbia County Board of Education and the Columbia County Chamber of Commerce, is hosting its 2nd annual local competition for high school students in Career, Technical and Agriculture Education (CTAE) Pathway Programs. The County decided to expand last year's successful event, which included only the Automotive Pathway Program, to include all CTAE programs that are offered at two or more of the County's high schools. The competition will consist of individual events that will allow the students to showcase their own talents as well as team competitions. A job fair will be included so that local businesses can see the talent of the students and the students can get knowledge of types of jobs available for their particular skill/interest. Prizes will be offered for winners of the individual events/team competitions.

Fleet Services. The Columbia County Fleet Services department received the Southeast Governmental Fleet Managers Association's (SGFMA) Award for Quality Fleet Management during their annual meeting on September 15, 2021.

Each year at the annual meeting, SGFMA presents the award for Quality Fleet Management based on a department's accomplishments and judged on originality, innovation, effectiveness, and applicability in their specific area. It is based on an organization's top four initiatives over the past year; however, since SGFMA did not hold their Annual Meeting in 2020, the award for this year consisted of the past two years.

Columbia County Fleet Services was judged based on the following four initiatives:

1. Joint effort with Columbia County Emergency Management Agency, Fire Rescue, and Water Utility to secure grants for two new stationary generators and six new portable generators. The county was approved for all eight generators requested.
2. Partnership with Columbia County Sheriff's Office Training Division to develop, design, and modify training cars for their new training track. This included installing roll cages and other safety devices.
3. Addition of new technology for diagnosis, repair, and programming of county vehicles. Fleet Services now has the Cummins Insight, Diesel laptops, and Bosch HD for heavy duty vehicles and equipment repairs. For light vehicles, Fleet has added programming through Autel, HP Turners, and Bosch. With the new technology, Fleet has added numerous ASE certifications and EVT certifications.
4. Joint effort with the Columbia County Internal Services Division and County Administration to host the inaugural Columbia County Auto Skills Competition. The competition included twenty-seven student participants from three local high school automotive programs. The students competed at Fleet Services in three levels; beginner, intermediate, and advanced. Thanks to business partners, students competed for their part of more than \$5,000 in cash prizes and more than \$5,000 in tools.

Columbia County Water Utility (CCWU).

- The Columbia County Water Utility has received approval from the Georgia Department of Natural Resources to construct an Ultraviolet Advanced Oxidation Process (UV/AOP) system. Columbia County will be the first water utility in the State of Georgia to employ UV/AOP as a means of oxidizing organics in drinking water to improve the quality by treating algae and other organics to improve taste and eliminate odor. The construction will cost \$12.7 million and is expected to be completed in March 2023.
- CCWU purchased the City of Harlem's Water & Sewer system on July 1, 2021 and is currently in the design phase of a gravity sewer main that will provide additional sewer capacity to the city and meet their anticipated growth. The total project cost is anticipated to be \$ 11.8 million and the project is expected to be completed in 2024.
- Other projects include:
 - Kiokee Creek Water Pollution Control Plant Expansion. This project will increase the plant capacity to 0.75 MGD and improve our service to the White Oak Industrial Park. The total project cost is anticipated to be \$ 10.7 million and the project is expected to be completed in 2024.
 - New Force Main. This project will provide additional capacity and flexibility to our White Oak Industrial Park and will include regional lift stations to eliminate and consolidate smaller lift stations from existing neighborhoods. The total project cost is anticipated to be \$6 million and the completion date is planned for 2023.
 - Jones Creek Lift Station Expansion. This lift station is being upgraded and resized to provide relief to the Reed Creek Water Pollution Control Plant. The total project cost is anticipated to be \$3 million and the completion date is planned for 2023.

Columbia County Community Broadband Utility (C³BU).

- C³BU will replace fiber optic cable in the utility right of way for several road projects, including Lewiston Road, Horizon South Parkway, Hereford Farm Road, Fury's Ferry Road, Hardy McManus Road, and the Gateway Boulevard extension. In addition to road projects, C³BU is currently working as a partner with several County departments on various projects of which fiber is a key component, including the WiFi Pavilion Project, Board of Education expansion (schools

and stadiums), Plaza Park, various Lift Stations for the Water Utility, Savannah Rapids Park, and the Sheriff's Office Administration Building.

- C³BU will increase the capabilities of the broadband network with the implementation of new network switches, which will permit C³BU to increase to speeds up to 100Gbps from the current 10Gbps. The internal increase of speed will allow Columbia County to retrieve, store, and backup data much faster than is permissible now, and will lay the groundwork for future growth to meet the demands of commercial and residential customers.
- C³BU has taken steps in the past year to enhance its Disaster Recovery (DR) capability, and has also performed extensive maintenance activities that ensure that our network performance is solid and that we are as protected as possible from natural and man-made disasters. DR servers are operational at the DR site, and the process is in motion to enable internet access through the DR site in order to provide redundant connections to the internet. C³BU will also upgrade their core routers and switches. Finally, C³BU will complete their lifecycle replacement of batteries in broadband facilities.
- C³BU continues to work with business partners to expand the network in order to reach unserved, mostly rural, areas of the County. The goal is to build strategic relationships with partners that will utilize the extensive infrastructure to provide Fiber to the Home (FTTH) Gigabit Internet service to Columbia County residents.

Cybersecurity Strategy. The Technology Services Division is managing an ongoing, evolving, and flexible strategy for the County's cybersecurity, with the primary goal of ensuring that information stored on County systems is secure and protected from intrusion. This initiative is a combination of multiple projects and initiatives that span the breadth of the information security discipline, and is described in the County's Information Security Policy, asset management policies and a robust and ongoing Information Security Awareness Program. The project continues to move forward with several key objectives:

- Assess our environment to determine the threats that exist and the assets that we need to protect.
- Put procedures, controls, equipment, and training into place in order to protect technology assets.
- Improve means of detecting intrusions, anomalies, and events through continuous monitoring.
- Implement the Security Incident Response Policy, which establishes means to identify, protect, detect, respond, and recover from cybersecurity incidents.
- Continue our robust and successful phishing campaigns and classes which have increased employee awareness about the challenges of security at an individual level.

Information Technology.

- Information Technology continues to support WebEx as an enterprise video-conferencing tool, which permits online meeting and collaboration services to keep staff productive, particularly when the County needs to host meetings with outside personnel who are under travel restrictions.
- Managed Security Service: Implementation of the Managed Security Service bolsters the County's Defense in Depth strategy to cybersecurity by utilizing a hosted security company to monitor the County's critical Windows and Cisco networking infrastructure 24x7x365 to alert security staff and mitigate when suspicious activity occurs.
- Other projects include:
 - Upgrade the County's Virtual Desktop Infrastructure (VDI) to improve services and features available to Library patrons and Training users.
 - Implement Water Utility Billing system to replace aging AS/400 application.
 - Planning for off-site data center to host Disaster Recovery infrastructure.

- Upgrade the County's Wireless ASA (Adaptive Security Appliance) infrastructure. The County continues to upgrade the public wireless network, and upgrading the firewall will increase wireless performance and allow for enhanced security features.
- Upgrade the County's Cisco Identify Services Engine Infrastructure, which performs various functions related to network administration. Improved performance will be noticed when new appliances are installed and operational. These enhanced security features can provide increased security of both the internal and public networks.
- Implement new features into the County's Genetec camera system to support the requirements of the Sheriff's Office and other Genetec Security Center software.

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

- Cityworks Product Support: Cityworks is the County's asset management and work order system. GIS is actively working on expanding the usage and availability of this product to support departmental needs. This includes but not limited to asset management, inspections, service requests, and work orders. This product has evolved from being a single implemented product to an Enterprise Level Service. This service fits the critical business category and is supported with minimal to no downtime.
- Geospatial Services: These services are designed to bring a rich visual aspect to data presentations, and they are key factors in planning, trending, and historic analysis. GIS has expanded the visual presentation beyond paper maps to include dynamic and intuitive tools for data representation. Some of these tools include 3D modeling, GIS Web Data Services, Business Software integrations, and public/citizen engagement programs.
- Unmanned Aerial Systems (UAS) Program: GIS is one of the largest departmental users of UAS products (or drones) in daily operations. GIS provides Columbia County with aerial photography services, site and easement documentation, damage assessment, and search & rescue support. GIS is also responsible for the County's UAS Program, which focuses on all County business uses of UAS. The GIS Department has worked with the Emergency Management Agency (EMA) and other departments in order to create a policy and program that establishes the consistent and safe use of drones.

Emergency Management Agency (EMA). The Columbia County EMA will conduct multiple outreach projects over the next year to include hosting emergency management related events for partner agencies throughout the CSRA and United States to include Augusta University, University of Texas A&M, and Sheppard Community Blood Center. EMA will also conduct multiple volunteer training programs throughout the year to include Storm Spotter Training with the National Weather Service, Stop the Bleed® training in a partnership with Gold Cross EMS, and other community safety classes in conjunction with Risk Management and the Columbia County Fire Rescue and Sheriff's Office.

Hazard Mitigation Grant Program. Columbia County was awarded a Hazard Mitigation Grant from the Georgia Emergency Management Agency/Homeland Security, approved by the Federal Emergency Management Agency, to purchase and install three fixed generators and six portable generators for fire stations and other County sites to ensure continuity of critical services to the community. The total approved cost is \$1,396,450, with a federal share of \$1,047,338, a state share of \$139,645, and a local share of \$209,467. These funds were made possible as a result of Columbia County's participation and adoption of the Columbia County Multi-Jurisdictional Hazard Mitigation Plan, most recently in 2021.

Fire Rescue Training Division. Columbia County Fire and Emergency Services has worked through the pandemic to migrate some training programs into a hybrid virtual environment to support continued training efforts. The EMS training division completed Basic EMT courses with 96% pass rate and is scheduling an upcoming Advanced-EMT course. Columbia County was selected as an NREMT regional training and test location.

Dive Team Training. Columbia County Fire and Emergency Services has begun the process of expanding the capabilities of the Dive Rescue Team. Instructor certifications will allow personnel to train divers to advanced level diving certifications up to public safety diver. They have also added enhanced sonar capabilities on the dive boats.

Swift Water Training. Columbia County Fire and Emergency Services have begun the process of developing a swift water rescue response team. Team members have completed initial training and developing response procedures for events involving the river, canal, or other emergencies.

EMS Response. Columbia County Fire and Emergency Services (CCFES) personnel with the support of the Columbia County Emergency Management Agency and County Administration were able to develop a supply and management system for COVID-19 PPE for the county. Also, CCFES personnel are completing training on IV access procedures. When the training is completed, all CCFES response units will have capabilities to provide IVs to patients in need.

Mobile Operations Support. CCFES and Columbia County Sheriff's Office personnel with the support of the Columbia County Emergency Management Agency and County Administration have trained on a new portable mobile satellite system to provide technology services during a loss of internet or LTE communications.

Child Safety Seat Outreach. CCFES, through the support of the County Administration and the Board of Commissioners, have continued outreach to the citizens by providing child safety seat installation and training. CCFES have upcoming events to host the Child Safety Seat Training Course in conjunction with events to promote awareness.

Parks, Recreation, and Events. The Parks and Recreation Department has been designated a Better Sports for Kids Quality Program Provider, which is an award given by the National Alliance of Youth Sports for programs that are deemed to be above reproach when it comes to quality and upholding the National Standards for Youth Sports. The department's upcoming initiative is to meet the criteria to qualify and receive the national award of Excellence in Youth Sports. This award is given by the same accrediting agency, the National Alliance of Youth Sports, and is only given to those departments who stand out amongst those already deemed "Quality Program Providers". Programs receiving this award will be recognized at the National Youth Sports Congress in October of 2022.

Parks, Recreation, and Events began the process of developing a new 5-10 year Comprehensive Master Plan. Work on this project will continue into 2022, with a completion date slated for the spring. This plan will identify future projects and strategies for the department moving forward, serving as a guide to assist prioritization and decision-making for parks projects and program offerings.

Columbia County Move program was developed to provide fitness options to the community utilizing the parks. This program has grown into a community-wide partnership with local gyms to offer fitness classes in the parks. In addition to our partnerships with gyms, we host a weekly Wellness Wednesday program for home school kids to provide a fun engaging activity and provide a healthy snack.

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

Animal Services. The canine vaccination guidelines as well as the ASPCA recommends that the vaccinating of pets entering a shelter is of best practice. Columbia County Animal Shelter began a shelter pet vaccination program, vaccinating dogs for distemper/parvo and cats for upper respiratory virus. By administering these vaccinations it has greatly reduced the amount of pets spreading contagious diseases in the shelter and resulted in better overall health and care for shelter pets.

Performing Arts Center (PAC). The Columbia County PAC opened its doors in May of 2021. With the launch of its inaugural Broadway season under its belt and the following season already looking to be more exciting than the last, the PAC is on its way to being known as a significant touring facility in the southeast. Through strategic marketing, word of mouth, and some organic growth the PAC is gaining attention in the market. We have successfully built relationships with our sponsors and look to build further on those in the year to come. In addition, we are looking to develop a volunteer program and non-profit organization for those that would like to support the arts in our community and in other ways. We will continue building and fostering relationships with outside promoters to bring top-notch talent to the County. Our staff is growing and their knowledge continues to grow daily as they learn more about the local entertainment market.

Transportation Improvement Act of 2010 (TIA). On July 31, 2012, voters within the Central Savannah River Area (CSRA) Region, which includes the County, approved the TIA, which was created by the Georgia General Assembly in 2010 to provide state-wide funding for transportation needs across the state in the form of a 1% sales tax. This is a regional program that spans a 10 year period from 2013-2022 with project lists compiled by the county and city governments within each region and approved by the Transportation Roundtable of the region and the Georgia Department of Transportation (GDOT) Program Director. The CSRA region includes 13 counties and the cities therein. Of the total funds collected, 75% is for regional projects (constrained project list) and 25% is for the local governments to use at their discretions (unconstrained project list).

The discretionary funds continue to be a significant benefit for Columbia County in meeting our ongoing transportation needs. During the almost eight years of existence, the County has collected over \$18 million in discretionary funds which have been used to fund various traffic signal, sidewalk, intersection, resurfacing, and general roadway improvement projects. This path is expected to continue such for the duration of the program.

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

- Flowing Wells Road Widening. The \$20 million project will widen Flowing Wells Road to provide operational and safety improvements and improved pedestrian facilities between Wheeler Road and Washington Road. The project is under construction and anticipated to be complete by the end of 2022.
- SR 388 Lewiston Road Widening. The more than \$40 million project will widen Lewiston Road to four lanes with a median between Columbia Road and I-20. The project will also add pedestrian and bicycle facilities and convert the existing diamond interchange at I-20 to a diverging diamond interchange to improve traffic flow operations. The project is under construction and anticipated to be complete in 2024.

- SR 28 Furys Ferry Road Widening. The more than \$50 million project will widen Furys Ferry Road to four lanes with a median between Evans to Locks Road and Hardy McManus Road, and from Hardy McManus Road to the South Carolina state line with select turn lane widenings and resurfacing. The project will also include a multi-use trail and installation of a roundabout at its intersection with Hardy McManus Road. Construction began the summer of 2021 and is anticipated to be complete in 2025.
- SR 388 Horizon South Parkway Widening. This project will be a continuation of the Lewiston Road alignment, and will widen Horizon South Parkway to four lanes with a median between I-20 and Wrightsboro Road in Grovetown. The project will include pedestrian facilities and intersection upgrades. Construction on the more than \$26 million project is expected to begin in early 2022.
- Hardy McManus Road Widening. The \$30 million project will widen Hardy McManus Road to include a two-way left turn lane, planted medians, and roundabouts at Dolphin Way, Aylesbury Drive, and Halali Farm Road. Included in the project is the EuChee Creek Greenway that will ultimately connect Riverside Park to the Grovetown trail at EuChee Creek. The right-of-way acquisition phase is underway with construction anticipated to begin in 2023.

The 2023-2032 TSPLOST list was finalized by the TIA Roundtable and the Georgia Department of Transportation in early 2020. Citizens voted to approve the TIA and the approved project list includes several intersection improvements, remaining phases of the EuChee Creek Greenway, the widening of Hereford Farm Road, Clanton Road improvements, resurfacing of numerous roads, and replacement of the bridge over Greenbrier Creek on Dozier Road.

Columbia Judicial Circuit. On December 1, 2020, the Columbia County Board of Commissioners unanimously passed Resolution Number 20-48 requesting the Georgia State Legislature take such action as necessary to approve Columbia County as a single-county judicial circuit. The County was previously part of the Augusta Judicial Circuit. The main reason for this request was to gain control of fiscal accountability, which in turn would result in savings to the taxpayers of Columbia County.

After passing the House and Senate, Governor Brian Kemp signed Senate Bill 9 allowing Columbia County to form its own judicial circuit known as Columbia Judicial Circuit, effective July 1, 2021. After months of planning and preparation, Columbia County is excited to announce the official start of the Columbia Judicial Circuit which consists of three Superior Court Judges which include the Honorable Judge James G. Blanchard, Judge Sheryl B. Jolly, and Judge J. Wade Padgett; the newly appointed District Attorney, Bobby Christine; Public Defender, Mack Taylor; and the Community Services Division.

Salary Matrix. In order to stay competitive and recruit/retain a talented work force, the County approved a new salary matrix as part of the FY 2022 budget, which increased the minimum wage to \$15/hour. As an early indication of the positive impact that the salary matrix has had, we were averaging 215 new employee applications each month from January through May 2021. After the new salary matrix was introduced, our June application count rose to 421, and July rose even higher to 1036 applications filed. The salary matrix has not only given us a higher quantity of applicants, but also an increased number of highly qualified/experienced applicants, which has deepened our talent pool across the board. This is a testament to the competitiveness of our new salary matrix, even against local industry.

Employee Medical Plan. After 17 years with the same Administrative Services Only (ASO) provider, the County prepared an RFP for broker/consultant services to assist in achieving enhanced services and deeper discounts. In turn, the chosen broker/consultant requested proposals from four (4) major carriers. Based on this process, the County has approved the contract with Anthem (Blue Cross Blue Shield of Georgia), the largest provider in Georgia and the second largest nationally, as the medical and prescription drug program administrator. As a result of negotiations and projected cost savings of \$2 million, the County will be able

to offer the following plan changes, which will result in immediate savings to its employees effective 1/1/2022:

- Lower deductibles
- Premium cost sharing of 80% employer/20% employee, from 70% employer/30% employee

LONG-TERM FINANCIAL PLANNING

The annual budget for Columbia County, GA, for FY 2022 provides funding to maintain current levels of service, with no increase in the millage rate, while reducing operating costs and capital outlay where possible. The annual budget for all funds totals \$279.7 million, reflecting a net increase from the fiscal year 2021 adopted budget of \$13.8 million, or 5.2%. This net increase is primarily due to the projected increase in property tax and sales tax revenues and the construction/completion of many capital projects during FY 2022.

Total General Fund expenditures, excluding the use of reserves, increased by 8.7% from the FY 2020/2021 adopted budget, including a contingency of \$2.1 million, or 2.5% of proposed expenditures. New personnel requests within the General Fund include 19 new positions totaling \$1.0 million and allowance adjustments totaling \$14,652. Promotions and reclassifications are being addressed within the new salary matrix. New capital requests decreased from \$2.6 million in FY 2020/2021 to \$2.4 million in FY 2021/2022, a decrease of 7.6%.

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

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

RELEVANT FINANCIAL POLICIES

The accumulation of reserves protects the County from uncontrollable increases in expenditures, extraordinary losses, unforeseen reductions in revenues, or a combination of these items. It also allows for prudent replacement and financing of capital construction and replacement projects.

The County shall maintain a General Fund unassigned fund balance of not less than 100 days of operations. This minimum fund balance, which may only be used as required by authority of the Board, is to provide for operating contingencies in either revenues or expenditures, and to provide adequate funds to operate without short-term borrowing. To determine the current funding level divide the current unassigned fund balance by the result obtained from dividing the annual fund budget by 365 days. In the event the unassigned fund balance falls below the minimum level of 100 days of operations, the County Manager will present a plan to the Board as part of the subsequent fiscal year's annual budget to replenish the fund balance to the established minimum level in a reasonable time frame, generally 1 to 3 years. Budget surpluses will first be used towards replenishment, followed by the use of non-recurring revenues.

Total fund balance, including nonspendable, as of June 30, 2021, equaled 251 days of operations. Net spendable fund balance equaled 230 days of operations. The following criteria shall be used in determining the total amount of fund balance to maintain, unless otherwise specified by legal or contractual requirements.

Category	Days of Operation	Description
Min Fund Balance	100	Use funds for unforeseen contingencies
BOC Assignments	101-180	May use funds for one-time expenses such as capital acquisition, catastrophic events, one-time transfers to other funds, economic incentives, debt reduction, or millage rate reduction to mitigate unforeseen risks and ensure financial stability
Debt/Tax Reduction	181+	Must use funds to reduce debt or designate for future debt service, or to prevent future tax increases or to permit millage rate reduction

In keeping with County policy, transfers from the General Fund totaling \$9.5 million were made to other funds during FY 2021. Of this amount, \$9 million was transferred to the Title Advalorem Tax Fund . In accordance with Georgia House Bill 386, which became effective on January 1, 2013, the County implemented a one-time title ad valorem tax (TAVT) paid every time the ownership of a vehicle is transferred beginning March 1, 2013. These revenues are accounted for within the General Fund with no restrictions, unlike some sales taxes. A capital projects fund was established to account for proceeds from the TAVT in excess of those being utilized within the General Fund. The County may choose to transfer a portion of these revenues to the capital projects fund annually, but is not required to do so. The County plans to transfer more funds to the TAVT fund during FY 2022.

The County continues to experience moderate growth each year in the tax digest. Because of this growth, the County has been able to roll back the millage rate for 4 of the past 5 years, in accordance with the above policy. For calendar year 2021, the tax digest for maintenance and operations grew by 6.69% and the millage rate for maintenance and operations was reduced by 0.316 mills.

Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. This minimum capitalization cost is applicable for all categories of capital assets. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation. General infrastructure assets acquired prior to July 1, 2002, consist of the streets network that was acquired or that received substantial improvements subsequent to July 1, 1980. The streets network is reported at estimated historical cost using deflated replacement cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are expensed as incurred.

The County shall develop a multi-year plan for capital improvements, update it annually, and make capital improvements in accordance with the plan. The County shall adopt a long-term funding mechanism for capital projects. The current SPLOST program was renewed by referendum on November 5, 2014. The operating costs associated with any approved capital projects will be analyzed and included in future operating budgets. The County's current capital improvements plan runs through 2022. A referendum to renew the SPLOST will be held in May 2022.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Columbia County, Georgia, for its ACFR for the fiscal year ended June 30, 2020. This was the twenty-third consecutive year that the County achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized ACFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report could not have been accomplished without the support and cooperation of elected officials, County administration, other County departments, external auditors, and the efficient, dedicated efforts of the entire staff of the Finance Department. Credit must be given to the County Manager and the Board of Commissioners for their unfailing support for maintaining the highest standards of professionalism in the management of the County's finances.

Respectfully submitted,



Leanne C. Reece, CPA
Director of Internal Services

**COLUMBIA COUNTY, GEORGIA
PRINCIPAL OFFICIALS
June 30, 2021**

ELECTED OFFICIALS

BOARD OF COMMISSIONERS

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

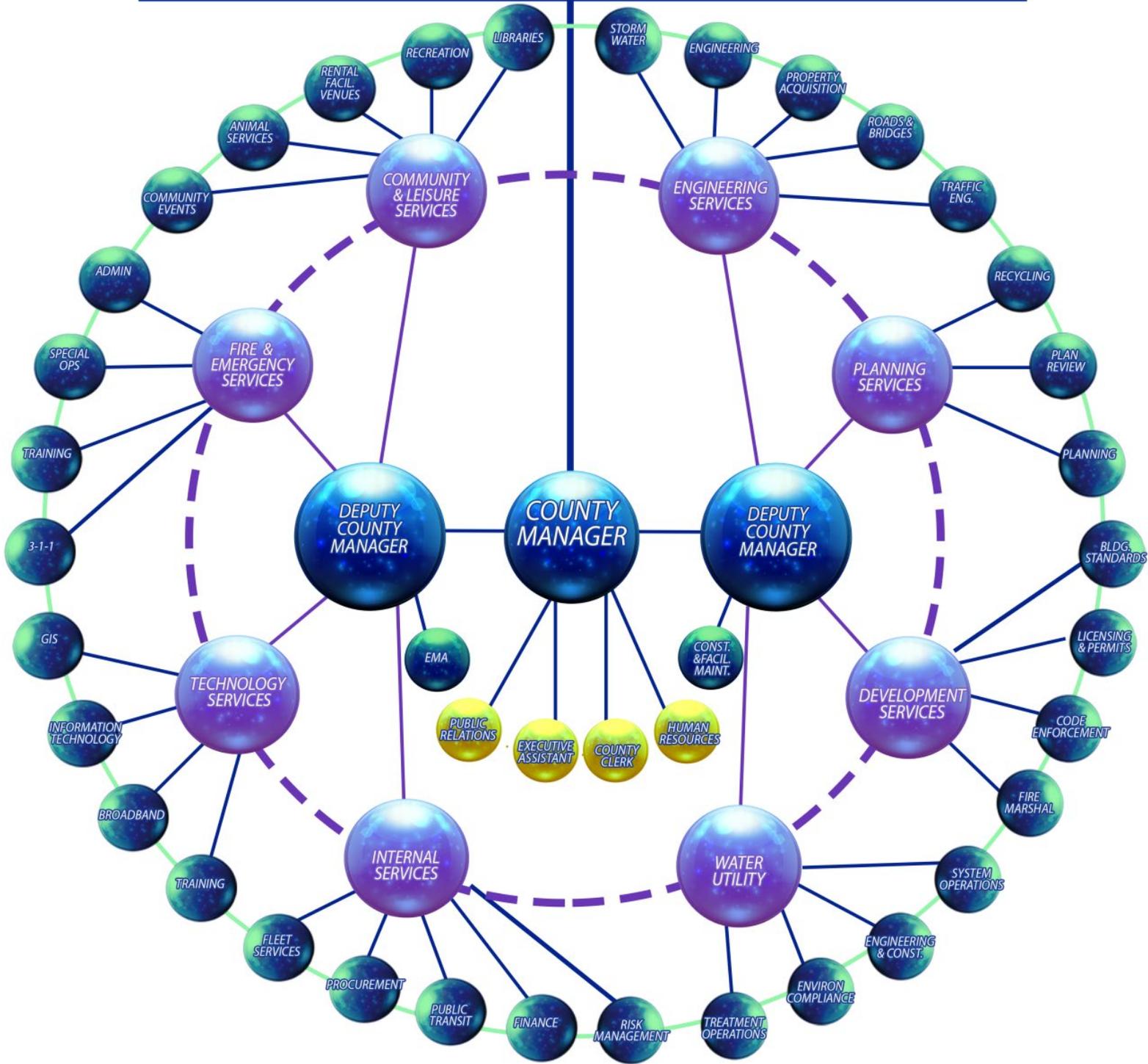
CONSTITUTIONAL OFFICERS

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

APPOINTED OFFICIALS

County Manager	Scott Johnson
Deputy County Manager	Glenn Kennedy
Deputy County Manager	Matt Schlachter
Director of Community and Leisure Services	John Luton
Director of Development Services	Paul Scarbary
Director of Technology Services	Michael Blanchard
Director of Engineering Services	Kyle Titus
Director of Internal Services	Leanne Reece
Director of Water Utility Services	Stacy Gordon
Director of Fire Services	Jeremy Wallen
Director of Planning Services	Scott Sterling
County Clerk	Patrice Crawley
County Attorney	Chris Driver

Columbia County Board of Commissioners





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Columbia County
Georgia**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

Report of Independent Auditor

To the Columbia County Board of Commissioners
Columbia County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Columbia County, Georgia (the "County"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County'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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, the Fire Services Fund, and the American Rescue Plan Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 20, the County implemented Governmental Accounting Standards Board 84, *Fiduciary Activities*, as of July 1, 2020. This standard significantly changed the accounting for the County's activities previously reported as agency funds. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and the other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual fund financial statements, the schedule of expenditures of special purpose local option sales tax proceeds, as required by the Official Code of Georgia 48-8-21, the statistical section, and the Certification of 9-1-1 Expenditures, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements, and the schedule of expenditures of special purpose local option sales tax 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. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections, and the Certification of 9-1-1 expenditures have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the combined financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the 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 December 20, 2021 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance.

That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Augusta, Georgia
December 20, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion & Analysis

The Management's Discussion and Analysis of the Annual Comprehensive Financial Report (ACFR) of Columbia County, Georgia (the Government) provides an overall narrative and analysis of the Government's financial statements for the fiscal year ended June 30, 2021. This discussion and analysis is designed to look at the Government's financial performance as a whole. Readers should also review the additional information provided in the transmittal letter, which can be found preceding this narrative, and the complete financial statements, with notes, which follow this narrative, to enhance their understanding of the Government's financial performance.

Financial Highlights

Key financial highlights of the Primary Government for the year ended June 30, 2021, are as follows:

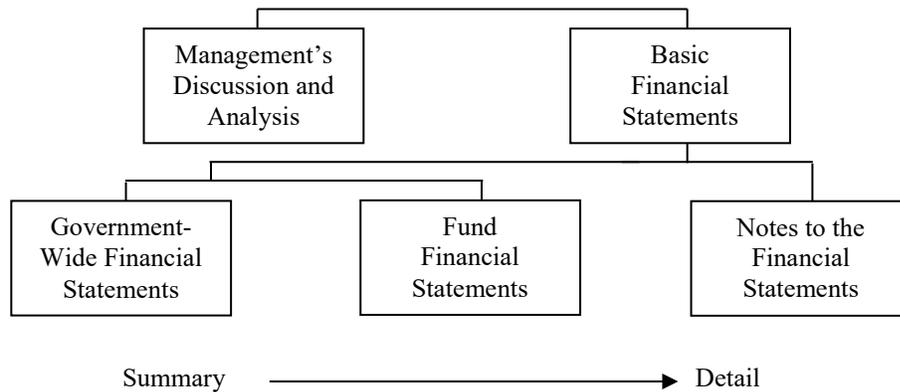
- The Government's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$800.0 million (net position). Of this amount, \$108.7 million (unrestricted net position) may be used to meet the Government's ongoing obligations to residents and creditors.
- The Government's total net position increased by \$64.9 million, primarily due to an increase in property tax and sales tax revenues and the continued diligence of County departments in controlling their expenditures.
- Combined revenue totaled \$242.5 million of which governmental activities totaled \$186.2 million and business-type activities totaled \$56.3 million.
- Overall expenses totaled \$177.6 million of which governmental activities totaled \$132.4 million and business-type activities totaled \$45.2 million.
- The Government's governmental funds reported combined ending fund balances of \$179.3 million, an increase of approximately \$13.0 million from the prior year, primarily due to an increase in sales tax revenues of \$14.6 million, or 24.2%. Approximately 28.3% of this total amount, or \$50.8 million, is available for spending at the Government's discretion (*unassigned fund balance*).
- At June 30, 2021, unassigned fund balance for the General Fund was \$50.8 million, or 70.5% of total General Fund expenditures for the fiscal year and 87.2% of total General Fund fund balance.
- The Government's enterprise funds reported a combined net position of \$347.4 million, an increase of \$10.2 million from the prior year. Approximately 15.2% of this total amount, or \$52.9 million, is unrestricted.
- Total outstanding long-term debt, excluding compensated absences, the OPEB liability, and the liability for landfill closure/postclosure care costs, decreased by approximately \$12.8 million primarily due to the reduction in outstanding principal on existing debt.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Government's basic financial statements. The basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the Government through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the Government.

Required Components of Annual Financial Report

Figure 1



Basic Financial Statements

The first two statements in the basic financial statements are the **Government-Wide Financial Statements**. They provide both short and long-term information about the Government's financial status.

The next statements are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the Government. These statements provide more detail than the government-wide statements. There are four parts to the Fund Financial Statements: 1) the governmental funds statements; 2) the budgetary comparison statements; 3) the proprietary fund statements; and 4) the fiduciary fund statements.

The next section of the basic financial statements is the **Notes to the Financial Statements**. The notes explain in detail some of the data contained in those statements. After the notes, **supplemental information** is provided to show details about the Government's non-major funds and internal service funds, all of which are added together in one column on the appropriate basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide a broad view of the Government's operations in a manner similar to a private-sector business. The statements provide both short-term and long-term information about the Government's financial position, which assists in assessing the economic condition at the end of the fiscal year. These statements are prepared using the flow of economic resources measurement focus and the accrual basis of accounting. This means the statements take into account all revenues and expenses connected with the fiscal year even if cash involved has not been received or paid. The government-wide financial statements include the following two statements:

The **Statement of Net Position** presents information on all of the Government's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Government is improving or deteriorating.

The **Statement of Activities** presents information showing how the Government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave). This statement also presents a comparison between direct expense and program revenues for each function of the Government.

The government-wide statements are divided into three categories: 1) governmental activities, 2) business-type activities and 3) component units. The governmental activities include most of the Government's basic services such as general administration, judicial services, public safety, public works, health and welfare, culture and recreation, and housing and development. Property taxes, local option sales taxes and state and federal grant funds finance most of these activities. The business-type activities are those services that the Government charges a fee to customers in order to provide. These include solid waste management, water and sewer, storm water, rental facilities, and broadband communications. The final category is component units. The Development Authority of Columbia County (DACC) serves to promote, pursue and implement economic development in the County. The Columbia County Board of Health is a public health department. The Columbia County Convention & Visitors Bureau (CCCVB) provides convention and tourist promotion services within the County. The Greater Clarks Hill Regional Library (GCHRL) is a regional library system servicing Columbia County, GA, Warren County, GA, Burke County, GA, and Lincoln County, GA. Although legally separate from the Government, the Government appoints a voting majority of the boards for the Development Authority, the Board of Health, the CCCVB, and the GCHRL.

Matters related to the component units are not included in this discussion and analysis. No separately issued financial statements are available for the CCCVB or the GCHRL. Complete financial statements of the Columbia County Board of Health and the DACC may be obtained at the County's administrative office. The address is as follows:

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

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Government, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The fund financial statements focus on individual parts of the Government, reporting the Government's operations in more detail than the government-wide statements. All of the funds of the Government can be divided into three categories: governmental funds, proprietary funds and fiduciary funds. These fund categories use different accounting approaches and should be interpreted differently.

Governmental Funds

Most of the basic services provided by the Government are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide statements, these funds focus on how assets can readily be converted into cash and the amount of funds left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting*, which focuses on current financial resources. Such information may be useful in evaluating the government's short-term financing requirements. These statements provide a detailed short-term view of the Government's finances that assists in determining whether there will be adequate financial resources available to meet the Government's current needs. The relationship between governmental activities in the government-wide financial statements and the governmental funds financial statements is described in a reconciliation that is a part of the fund financial statements.

The Government has four governmental fund types: the General Fund, Special Revenue Funds, Debt Service Funds, and the Capital Projects Funds. Four individual funds are being considered major funds – the General Fund, the Fire Services Fund, the American Rescue Plan Fund, and the 2017-2022 Special Purpose Local Option Sales Tax Fund.

Proprietary Funds

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

The Government has seven enterprise funds: four utilities (Water and Sewer Fund, Storm Water Utility Fund, Solid Waste Management Fund, and Communications Utility Fund) and three rental facilities (Savannah Rapids Pavilion, the Performing Arts Center, and the Exhibition Center). The Government has six internal service funds: Employee Medical Fund, Risk Management Fund, Customer Service Information Center Fund, Utility Damage Prevention Fund, Fleet Replacement Fund, and Geographic Information Systems Fund. The Water and Sewer Fund, Storm Water Utility Fund, and Solid Waste Management Fund are the only funds being considered major funds for presentation purposes.

Fiduciary Funds

The Fiduciary Funds are used to account for assets held by the Government as an agent for individuals, private organizations, other governments and other Columbia County departments. The Government is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and only by those to whom the assets belong. These funds are not reflected in the government-wide financial statements because the resources are not available to support the Government's operations or programs.

Government-Wide Financial Analysis

Net Position

Net position may serve over time as one useful indicator of a government's financial condition. The assets and deferred outflows of the Government exceeded liabilities and deferred inflows by \$800.0 million as of June 30, 2021.

The largest portion of the Government's net position, \$606.8 million or 75.8%, reflects its investment in capital assets such as land, buildings, equipment and infrastructure (road, bridges, sidewalks, water lines and sewer lines) less any related debt used to acquire those assets that is still outstanding. The Government uses these capital assets to provide services to its citizens; therefore, these assets are not available for future spending. Although the Government's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Government's net position, \$84.5 million or 10.6%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$108.7 million or 13.6%, may be used to meet the Government's ongoing obligations to citizens and creditors.

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

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

The Government's Net Position
June 30
Figure 2

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 184,770,717	\$ 159,554,981	\$ 83,041,867	\$ 79,833,719	\$ 267,812,584	\$ 239,388,700
Capital assets	377,856,984	342,776,507	349,719,620	345,748,673	727,576,604	688,525,180
Total assets	<u>562,627,701</u>	<u>502,331,488</u>	<u>432,761,487</u>	<u>425,582,392</u>	<u>995,389,188</u>	<u>927,913,880</u>
Deferred outflows of resources	<u>696,217</u>	<u>739,124</u>	<u>1,715,202</u>	<u>1,838,994</u>	<u>2,411,419</u>	<u>2,578,118</u>
Long-term liabilities outstanding	90,425,479	99,808,717	67,985,268	72,534,503	158,410,747	172,343,220
Other liabilities	31,649,409	16,104,729	4,433,482	4,299,234	36,082,891	20,403,963
Total liabilities	<u>122,074,888</u>	<u>115,913,446</u>	<u>72,418,750</u>	<u>76,833,737</u>	<u>194,493,638</u>	<u>192,747,183</u>
Deferred inflows of resources	<u>2,727,987</u>	<u>2,145,166</u>	<u>591,377</u>	<u>493,594</u>	<u>3,319,364</u>	<u>2,638,760</u>
Net position:						
Net investment in capital assets	312,857,870	279,597,682	293,916,078	285,541,279	606,773,948	565,138,961
Restricted	83,848,458	69,159,288	645,536	2,904,297	84,493,994	72,063,585
Unrestricted	41,814,715	36,255,030	66,904,948	61,648,479	108,719,663	97,903,509
Total net position	<u>\$ 438,521,043</u>	<u>\$ 385,012,000</u>	<u>\$ 361,466,562</u>	<u>\$ 350,094,055</u>	<u>\$ 799,987,605</u>	<u>\$ 735,106,055</u>

Changes in Net Position

Governmental Activities. Governmental activities increased the Government's net position by \$53.5 million, thereby accounting for 82.5% of the total growth in the net position of the Government. Key elements of this change are as follows:

Governmental Revenues. Taxes continue as the main source of revenue for governmental activities of the Primary Government amounting to 84.6% of total governmental revenues for the year ended June 30, 2021. Property tax revenues for fiscal year 2021 increased by \$5.2 million primarily due to an increase in revenues from the title ad valorem tax. Sales and other tax revenues increased by \$15.5 million due to continued population and development growth within the county.

Governmental Functional Expenses: As reflected in the summary of Changes in Net Position, the Government expended 46.0% of the governmental appropriations for judicial and public safety functional expenses, which is comparable to the 49.5% expended in the prior year. Thus, the Government continues to commit substantial financial resources for the safety of its citizens.

Business-type activities: Business-type activities increased the Government's net position by approximately \$11.4 million, accounting for 17.5% of the total growth in the Government's net position. Key elements of this increase are as follows:

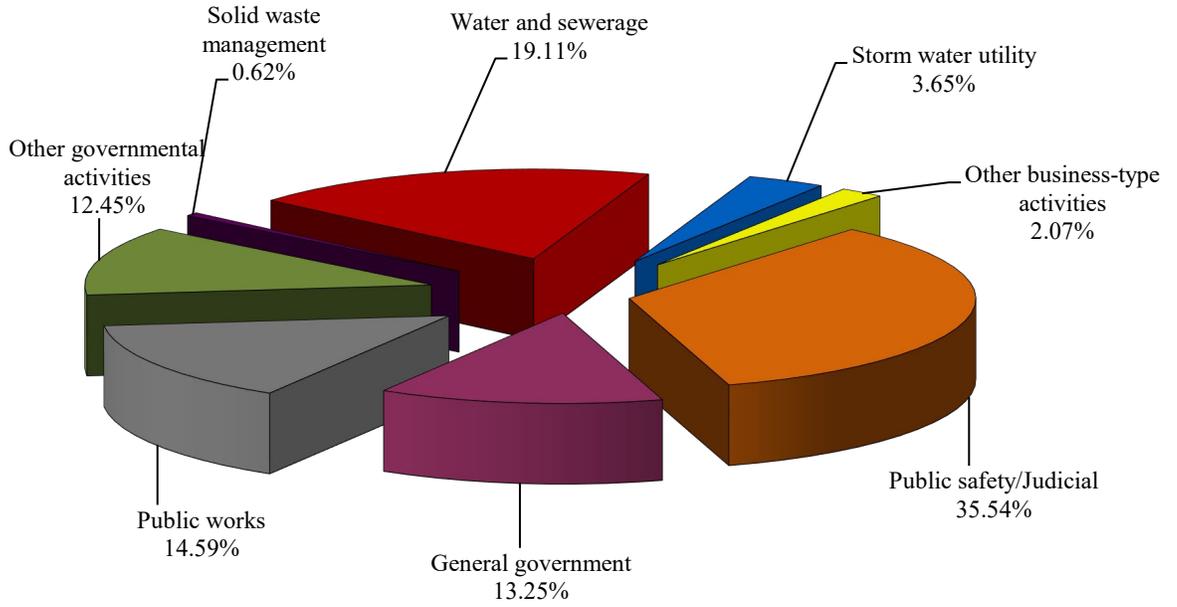
- The Water and Sewerage Fund reported an increase in net position of \$9.5 million due to continued operating efficiency of the Fund. Also, capital assets with a net book value of \$5.4 million were contributed from developers. As the system continues to expand, management is able to control operating costs in connection with establishing rates sufficient to ensure an increase in net position. 1,041 customers were added to the system during the fiscal year, representing a 2.2% increase in customers.
- The Solid Waste Management Fund reported a decrease in net position of \$679,018. The landfill has two cells, both of which are currently closed and no longer accepting waste. Due to revised estimates and closure of the landfill, the liability for closure and post-closure care costs of the D cell increased by \$94,947. Net position will continue to decrease as the closed landfill continues its post-closure monitoring.
- The Storm Water Utility Fund reported an increase in net position of \$2.4 million primarily due to capital contributions of \$2.9 million.

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

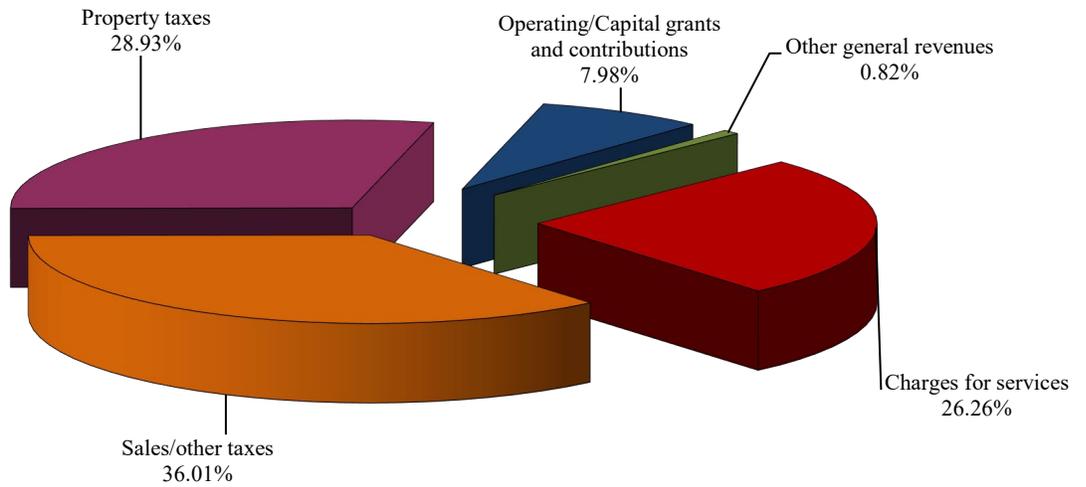
Figure 3

	Governmental Activities		Business-type Activities		Total	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Revenues:						
Program revenues:						
Charges for services	\$ 16,399,491	\$ 14,763,236	\$ 47,276,999	\$ 45,770,730	\$ 63,676,490	\$ 60,533,966
Operating grants and contributions	3,725,079	7,084,124	362,333	391,266	4,087,412	7,475,390
Capital grants and contributions	6,906,759	7,401,359	8,353,692	8,728,324	15,260,451	16,129,683
General revenues:						
Property taxes	70,173,862	64,933,183	-	-	70,173,862	64,933,183
Sales/other taxes	87,338,423	71,812,682	-	-	87,338,423	71,812,682
Revenues from use of money	96,908	1,047,525	(245,591)	1,373,583	(148,683)	2,421,108
Gain on sale of assets	95,850	31,440	220	3,282	96,070	34,722
Miscellaneous	1,466,371	1,119,857	572,243	580,576	2,038,614	1,700,433
Total revenues	<u>186,202,743</u>	<u>168,193,406</u>	<u>56,319,896</u>	<u>56,847,761</u>	<u>242,522,639</u>	<u>225,041,167</u>
Expenses:						
General government	23,545,990	20,073,741	-	-	23,545,990	20,073,741
Judicial system	8,234,335	8,740,345	-	-	8,234,335	8,740,345
Public safety	52,617,624	53,762,526	-	-	52,617,624	53,762,526
Public works	25,918,796	24,516,735	-	-	25,918,796	24,516,735
Health and welfare	1,380,553	2,576,890	-	-	1,380,553	2,576,890
Culture and recreation	9,651,530	7,704,021	-	-	9,651,530	7,704,021
Housing and development	8,705,763	6,174,711	-	-	8,705,763	6,174,711
Interest on long-term debt	2,373,153	2,657,170	-	-	2,373,153	2,657,170
Water and sewerage	-	-	33,939,842	34,201,419	33,939,842	34,201,419
Storm water utility	-	-	6,491,048	5,917,026	6,491,048	5,917,026
Solid waste management	-	-	1,100,555	1,059,742	1,100,555	1,059,742
Rental facilities	-	-	1,083,181	882,739	1,083,181	882,739
Communications utility	-	-	2,598,719	2,428,688	2,598,719	2,428,688
Total expenses	<u>132,427,744</u>	<u>126,206,139</u>	<u>45,213,345</u>	<u>44,489,614</u>	<u>177,641,089</u>	<u>170,695,753</u>
Increase in net position before transfers	<u>53,774,999</u>	<u>41,987,267</u>	<u>11,106,551</u>	<u>12,358,147</u>	<u>64,881,550</u>	<u>54,345,414</u>
Transfers	<u>(265,956)</u>	<u>(383,741)</u>	<u>265,956</u>	<u>383,741</u>	<u>-</u>	<u>-</u>
Increase in net position	53,509,043	41,603,526	11,372,507	12,741,888	64,881,550	54,345,414
Net position, beginning	385,012,000	343,408,474	350,094,055	337,352,167	735,106,055	680,760,641
Net position, ending	<u>\$ 438,521,043</u>	<u>\$ 385,012,000</u>	<u>\$ 361,466,562</u>	<u>\$ 350,094,055</u>	<u>\$ 799,987,605</u>	<u>\$ 735,106,055</u>

Government-Wide Expenses



Government-Wide Revenues



Financial Analysis of the Government's Individual Funds

The Government uses fund accounting to demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Government's governmental funds is to provide information on near-term inflows, outflows and balances of usable resources. Such information is useful in assessing the Government's financial requirements. In particular, the assigned/unassigned fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The combined fund balance of all the governmental funds is \$179.3 million, of which \$19.0 million, or 10.6%, is assigned and \$50.8 million, or 28.3%, is unassigned.

General Fund

The General Fund is the primary operating fund of the Government. At the end of the current fiscal year, total fund balance of the General Fund was \$58.3 million, of which \$50.8 million, or 87.2%, was unassigned. A portion of fund balance in the General Fund in the amount of \$2.5 million, or 4.3%, is assigned to specific purposes, such as risk management, employee medical costs, and fleet replacement. As a measure of the General Fund's liquidity, comparing both unassigned and assigned fund balance to total fund expenditures may be useful. As of June 30, 2021, the total of unassigned and assigned fund balance represents 74.0% of total General Fund expenditures.

The total fund balance of the General Fund increased by \$12.2 million (26.6%) during the current fiscal year. Key factors contributing to this change are as follows:

- ◆ Total revenue increased from prior year revenue by \$10.6 million, or 12.8%, primarily due to an increase in property tax and sales tax revenues resulting from growth in the County.
- ◆ Total expenditures increased from prior year expenditures by \$4.5 million, or 6.7%, primarily due to personnel changes, such as promotions, reclassifications, merit increases, and benefit changes.
- ◆ In maintaining compliance with the Government's reserve policy, transfers out totaled \$9.5 million, a decrease of \$7.9 million, for completion of capital projects.

General Fund Budgetary Highlights

During the year ended June 30, 2021, the Government's financial picture remains impressive. The fiscal year 2021 budget was balanced with no millage rate increase and no reduction in services provided to the citizens.

During the year, the Government revised the budget on several occasions. Generally, budget amendments fall into one of five categories: 1) amendments to appropriate fund balance for encumbrances from the prior year; 2) amendments made to adjust the estimates that are used to prepare the original budget resolution once exact information is available; 3) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; 4) increases in appropriations that become necessary to maintain services; and 5) amendments to transfer appropriations between departments. The fifth category has no effect on the final budget and, therefore, is not addressed in this narrative. For example, included in the original budget for the general government function was a contingency in the amount of \$2,091,471. During the year, the Government transferred these funds to other functions as needed, but this had no impact on the total budget.

Amendments to the General Fund budget increased revenues, expenditures and other financing sources/(uses) by \$9.7 million. Amendments consisted of the following:

- An increase in other financing uses of \$9.7 million, offset with the use of reserves, due to transfers to other funds.
- Other amendments to functional expenditures were due to the allocation of general overhead or contingency as mentioned above and had an immaterial impact on the total budget.

The actual operating revenues for the General Fund were \$16.4 million greater than the final budgeted amount, excluding the use of reserves of \$9.0 million, primarily due to an increase in property tax and sales tax revenues. The individual sources within the revenues fluctuated both positively and negatively. Except for these areas, no individual source materially varied from the final budget.

As a result of superior budget management by all departments of the Government, actual operating expenditures were less than the final budgeted amount by \$5.0 million. For the year, actual revenues and other financing sources exceeded actual expenditures and other financing uses by \$12.2 million.

Special Revenue Funds

The Government uses Special Revenue Funds to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes, other than for major capital projects. The Fire Services Fund, a major fund included in the fund financial statements, is used to account for taxes collected in special service districts within the unincorporated area for the purpose of providing fire services. The fund balance as of June 30, 2021, is \$73,941, a decrease of \$3.1 million from the previous year, primarily due to a transfer of \$4.1 million back to the Insurance Premium Tax Fund as reimbursement for funds received in previous years.

Another major fund included in the fund financial statements is the American Rescue Plan Fund. This fund is used to account for funds received from the Coronavirus State and Local Fiscal Recovery Fund in accordance with the American Rescue Plan Act. The fund balance as of June 30, 2021, is \$1,534. Funds received are currently recognized as deferred as the criteria for revenue recognition has not been met.

Capital Projects Funds

The Government uses Capital Projects Funds to account for the acquisition and construction of major capital facilities that are not financed by Proprietary Funds. One major fund included in the fund financial statements is the 2017-2022 Special Purpose Local Option Sales Tax (SPLOST) Fund. The proceeds of the 2017-2022 SPLOST are accounted for in this capital projects fund until improvement projects are completed. The fund balance as of June 30, 2021, for the 2017-2022 SPLOST Fund totals \$69.0 million, all of which is held for specific construction and improvement projects and capital acquisitions. The increase in fund balance is due to the timing of the collection of revenues as compared to project expenditures. During fiscal year 2021, sales tax revenues restricted for capital purposes increased by 29.4% from the previous year.

Enterprise Funds

The activities of the Government that render services to the general public on a user charge basis, or that require periodic determination of revenues for public policy, are accounted for as Enterprise Funds. The Government's enterprise funds provide the same type of information found in the government-wide statements but in more detail. Unrestricted net position of major enterprise funds at the end of the year were: Water and Sewerage Fund, \$51.8 million; Solid Waste Management Fund, \$(4.2) million; Storm Water Utility Fund, \$7.4 million. The total growth (reduction) in net position for previously mentioned funds was \$9.5 million, \$(679,018), and \$2.4 million, respectively. Factors concerning the finances of these funds have already been addressed in the discussion of the Government's business-type activities.

Capital Assets and Debt Administration

Capital Assets

The Government's investment in capital assets for its governmental and business-type activities as of June 30, 2021, amounts to \$727.6 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, equipment, infrastructure and construction in progress. Infrastructure assets are items that are normally immovable and of value only to the Government, such as roads, bridges, streets and sidewalks, drainage systems and other similar items.

Major capital asset transactions during the year include:

- Completion of \$12.2 million of building projects and \$18.8 million of other improvements for governmental activities.
- Completion of \$7.6 million of utility plant and distribution systems for business-type activities.
- Net decrease in construction in progress for governmental activities of \$15.8 million.
- Net increase in construction in progress for business-type activities of \$1.3 million.

Additional information on the Government's capital assets can be found in Note 6 of the notes to the financial statements of this report.

The Government's Capital Assets
(net of depreciation)
June 30
Figure 4

	<u>Governmental</u>		<u>Business-type</u>		<u>Total</u>	
	<u>Activities</u>		<u>Activities</u>			
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Land	\$ 74,574,018	\$ 65,428,940	\$ 2,337,028	\$ 2,337,028	\$ 76,911,046	\$ 67,765,968
Buildings	71,536,452	64,218,574	7,895,104	8,425,226	79,431,556	72,643,800
Improvements other than buildings	43,439,716	25,862,847	223,818	267,239	43,663,534	26,130,086
Utility plant and distribution systems	-	-	199,166,511	198,922,247	199,166,511	198,922,247
Donated subdivisions	-	-	101,237,771	98,083,324	101,237,771	98,083,324
Storm water systems	-	-	11,240,870	11,083,248	11,240,870	11,083,248
Infrastructure	84,046,152	68,825,459	10,312,791	10,564,779	94,358,943	79,390,238
Vehicles, machinery and equipment	14,517,462	12,872,789	7,677,371	7,740,369	22,194,833	20,613,158
Construction in progress	89,743,184	105,567,898	9,628,356	8,325,213	99,371,540	113,893,111
Total	<u>\$ 377,856,984</u>	<u>\$ 342,776,507</u>	<u>\$ 349,719,620</u>	<u>\$ 345,748,673</u>	<u>\$ 727,576,604</u>	<u>\$ 688,525,180</u>

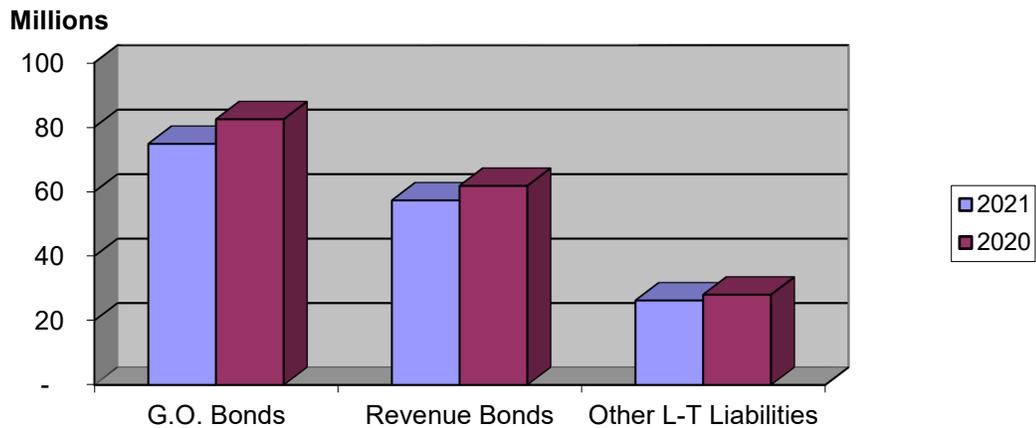
Long-Term Liabilities

As of June 30, 2021, the Government had a total of \$158.4 million in outstanding long-term liabilities. Of this amount, \$74.8 million consists of general obligation debt backed by the full faith and credit of the Government, \$57.3 million consists of revenue bonds backed by the revenues of the water and sewer system, \$8.0 million consists of the liability for landfill closure, and \$18.3 million in other liabilities. During the year, the Government retired \$6.8 million of outstanding general obligation bonds and \$3.8 million of outstanding revenue bonds.

The Government's Long-Term Liabilities June 30

Figure 5

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
General obligation bonds	\$ 74,841,201	\$ 82,468,633	\$ -	\$ -	\$ 74,841,201	\$ 82,468,633
Revenue bonds	-	-	57,312,708	61,814,979	57,312,708	61,814,979
Other liabilities	15,584,278	17,340,084	10,672,560	10,719,524	26,256,838	28,059,608
Total long-term liabilities	<u>\$ 90,425,479</u>	<u>\$ 99,808,717</u>	<u>\$ 67,985,268</u>	<u>\$ 72,534,503</u>	<u>\$ 158,410,747</u>	<u>\$ 172,343,220</u>



Columbia County continues to maintain strong bond ratings with the major credit rating services. In July 2019, the Government prepared comprehensive presentations for Fitch Ratings, S&P Global Ratings, and Moody's Investors Service rating agencies in an effort to upgrade the current uninsured bond ratings applied to the Government in anticipation of issuing approximately \$46.69 million in water and sewerage refunding bonds. The Government received the following ratings for its general obligation debt:

Rating Agency:	Previous GO Rating:	Revised GO Rating:
Fitch Ratings	AAA	AAA
Moody's Investors Service	Aaa	Aaa
Standard and Poor's	AA+	AAA (upgrade)

S&P Global Ratings raised its long-term rating to 'AAA' from 'AA+' for the Government's general obligation bonds outstanding due to the county's strong and stable financial position which benefits from conservative budgeting and formal policies and the diverse tax base. AAA is the highest possible bond rating and offers an exceptional degree of credibility.

The Government's ratings for the water and sewerage debt were reaffirmed as follows:

Rating Agency:	W/S Rating:
Fitch	AAA
Moody's Investor Services	Aa1
Standard and Poor's	AA+

These high ratings are a primary factor in keeping interest costs low on the Government's outstanding debt. The County will continue to follow prudent fiscal policies and practices in order to maintain its strong credit rating.

The State of Georgia limits the amount of general obligation debt that a unit of government can issue to 10% of the net assessed value of taxable property located within that government's boundaries. The legal debt limit for the Government is \$629.8 million and the legal debt margin is \$558.7 million.

Additional information regarding the Government's long-term debt can be found in Note 7 of the notes to the financial statements of this report.

Economic Factors

The Columbia County Board of Commissioners (BOC) have continued to aggressively address the current and future needs of the Government by focusing on sound financial management, financial policies, the use of current resources for capital expenditures, and the development of capital improvement plans. With a growing, diverse population, the challenge is to continue to improve the quality of life by concentrating on the demands placed on the public infrastructure such as transportation, water supply, wastewater treatment, the demands of revitalization of many business areas and the demands of greenspace conservation. The Government is able to maintain low property tax rates and low debt levels, and has increased the reserves so that we can remain a leader and provide the best place to live, work and play.

Budget Highlights for the Fiscal Year Ending June 30, 2022

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

1. Balance the budget with no increase in the millage rate for Columbia County.
2. Complete construction on parks (Blanchard Park and The Plaza Park) and begin construction on the County's newest park in the Riverwood area.
3. Continue construction on Fury's Ferry Road, Lewiston Road, and Flowing Wells Road widening projects; these major roadway projects are funded by TSPLOST.
4. Begin the process of compiling the new SPLOST project list to take to the voters in the May 2022 election.
5. Continue to focus on providing infrastructure needs to support a growing population prior to development.
6. Promote projects/programs that increase sales tax so the County can become less dependent on property taxes.
7. Continued growth in partnerships with Third Party Vendors and other counties for Broadband Utility.
8. Cost-savings initiatives such as the Management Review Team to reduce costs.
9. Effectively and efficiently support the newly established Columbia Judicial Circuit so that it can be an example for others to follow.

Below are additional budget highlights:

- Total General Fund expenditures, excluding the use of reserves, increased by 8.68% from the FY 2020/2021 adopted budget, including a contingency of \$2,062,649, or 2.53% of proposed expenditures.
- New capital requests within the General Fund decreased from \$2,552,850 in FY 2020/2021 to \$2,399,603 in FY 2021/2022, a decrease of 6.00%.
- New personnel requests within the General Fund include 19 new positions totaling \$1,033,875 and allowance adjustments totaling \$14,652, for a grand total of \$1,048,527.
- New personnel requests within the Other Funds include 27 new positions totaling \$1,539,558 and allowance adjustments totaling \$11,034, for a grand total of \$1,550,592.
- Implementation of a new salary matrix to increase the minimum wage to \$15/hour.
- New capital requests increased from \$7,543,487 in FY 2020/2021 to \$8,075,020 in FY 2021/2022, an increase of 7.05%.
- The budget was prepared and balanced using a 3% increase in general property tax revenues. Any additional growth in the property tax revenues will be added to the contingency fund.
- The County has experienced an annualized increase in local option sales tax (LOST) revenues of 20.74% as of April 2021, an average of \$2.1 million per month. Therefore, to be conservative, the budget was balanced using an 18% increase, or \$1.9 million per month.

Requests for Information

This report is designed to provide an overview of the Government's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Finance Director, Columbia County, Georgia, 630 Ronald Reagan Drive, Evans, Georgia 30809.

BASIC FINANCIAL STATEMENTS

GOVERNMENT – WIDE FINANCIAL STATEMENTS

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

	Primary Government			Component Units			
	Governmental Activities	Business-type Activities	Total	Development Authority	Board of Health	Convention and Visitors Bureau	Greater Clarks Hill Regional Library
ASSETS							
Cash and cash equivalents	\$ 23,256,160	\$ 16,055,835	\$ 39,311,995	\$ 9,210,420	\$ 3,372,408	\$ 429,884	\$ 274,918
Investments	50,566,454	47,439,876	98,006,330	-	-	105,184	-
Taxes receivable	243,640	-	243,640	-	-	-	-
Accounts receivable	978,617	7,986,100	8,964,717	107	129,070	-	250
Interest receivable	249,513	250,839	500,352	-	-	-	-
Intergovernmental receivable	7,984,484	-	7,984,484	2,952,319	-	-	-
Internal balances	(9,599,139)	9,599,139	-	-	-	-	-
Due from primary government	-	-	-	-	-	-	29,425
Inventories	1,910,883	1,037,205	2,948,088	-	-	-	-
Prepaid items	110,441	27,337	137,778	-	-	-	671
Restricted cash	82,419,850	645,536	83,065,386	-	-	-	-
Restricted investments	26,649,814	-	26,649,814	-	-	-	-
Land and construction in progress	164,317,202	11,965,384	176,282,586	6,006,820	-	-	-
Other capital assets, net of acc dep	213,539,782	337,754,236	551,294,018	-	-	8,625	-
Total assets	562,627,701	432,761,487	995,389,188	18,169,666	3,501,478	543,693	305,264
DEFERRED OUTFLOWS OF RESOURCES							
Deferred loss on refunding	-	1,577,071	1,577,071	-	-	-	-
Deferred outflows related to pension plan	-	-	-	-	238,204	-	-
Deferred outflows related to OPEB plan	696,217	138,131	834,348	-	166,388	-	-
Total deferred outflows of resources	696,217	1,715,202	2,411,419	-	404,592	-	-
LIABILITIES							
Accounts payable	6,332,851	3,146,803	9,479,654	2,311	8,291	4,180	54,849
Claims payable	3,246,487	-	3,246,487	-	-	-	-
Accrued payroll	1,991,254	382,464	2,373,718	-	-	117	52,482
Unearned revenue	15,402,478	217,086	15,619,564	-	-	-	3,300
Intergovernmental payable	3,174,631	-	3,174,631	-	-	-	-
Accrued interest payable	1,472,283	189,475	1,661,758	63,677	-	-	-
Customer deposits	-	497,654	497,654	-	-	-	-
Due to component units	29,425	-	29,425	-	-	-	-
Long-term liabilities:							
Liabilities due within one year	11,546,470	5,050,908	16,597,378	1,154,000	79,581	-	89,940
Liabilities due in greater than one year	78,879,009	62,934,360	141,813,369	14,327,000	1,397,218	178,013	89,940
Total liabilities	122,074,888	72,418,750	194,493,638	15,546,988	1,485,090	182,310	290,511
DEFERRED INFLOWS OF RESOURCES							
Deferred gain on refunding	10,510	67,905	78,415	-	-	-	-
Deferred inflows related to pension plan	-	-	-	-	103,171	-	-
Deferred inflows related to OPEB plan	2,717,477	523,472	3,240,949	-	501,457	-	-
Total deferred inflows of resources	2,727,987	591,377	3,319,364	-	604,628	-	-
NET POSITION							
Net investment in capital assets	312,857,870	293,916,078	606,773,948	(9,474,180)	-	8,625	-
Restricted for:							
Debt service	3,697,107	645,536	4,342,643	2,952,319	-	-	-
Capital projects	63,223,584	-	63,223,584	-	-	-	-
Special Programs	16,927,767	-	16,927,767	-	-	-	-
Health and welfare	-	-	-	-	299,024	-	-
Unrestricted	41,814,715	66,904,948	108,719,663	9,144,539	1,517,328	352,758	14,753
Total net position	\$ 438,521,043	\$ 361,466,562	\$ 799,987,605	\$ 2,622,678	\$ 1,816,352	\$ 361,383	\$ 14,753

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

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

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 23,545,990	\$ 2,739,267	\$ 83,143	\$ 148,063
Judicial	8,234,335	3,403,281	553,490	-
Public safety	52,617,624	3,723,490	2,138,209	266
Public works	25,918,796	2,105,854	307,254	6,733,741
Health and welfare	1,380,553	108,467	446,977	-
Culture and recreation	9,651,530	1,048,888	76,950	24,689
Housing and development	8,705,763	3,270,244	119,056	-
Debt Service	2,373,153	-	-	-
Total governmental activities	<u>132,427,744</u>	<u>16,399,491</u>	<u>3,725,079</u>	<u>6,906,759</u>
Business-type activities:				
Water and Sewerage	33,939,842	39,215,358	-	5,406,098
Storm Water Utility	6,491,048	5,747,570	362,333	2,947,594
Solid Waste Management	1,100,555	-	-	-
Savannah Rapids Pavilion	575,200	307,030	-	-
Communications Utility	2,598,719	1,880,712	-	-
Performing Arts Center	276,626	6,123	-	-
Exhibition Center	231,355	120,206	-	-
Total business-type activities	<u>45,213,345</u>	<u>47,276,999</u>	<u>362,333</u>	<u>8,353,692</u>
Total primary government	<u>\$ 177,641,089</u>	<u>\$ 63,676,490</u>	<u>\$ 4,087,412</u>	<u>\$ 15,260,451</u>
Component units:				
Development Authority	\$ 6,020,100	\$ 630,865	\$ 4,923,891	\$ -
Board of Health	1,033,894	1,039,047	1,191,905	-
Convention and Visitors Bureau	333,058	2,173	357,073	-
Greater Clarks Hill Regional Library	2,857,342	16,095	2,830,520	-
Total component units	<u>\$ 10,244,394</u>	<u>\$ 1,688,180</u>	<u>\$ 9,303,389</u>	<u>\$ -</u>

General revenues:
Taxes, general property
Taxes, sales
Taxes, business
Taxes, lodging and alcohol
Revenues from use of money and property
Gain on sale of capital assets
Miscellaneous
Transfers
Total general revenues and transfers
Change in net position
Net position - beginning
Net position - ending

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

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Units			
Governmental Activities	Business-type Activities	Total	Development Authority	Board of Health	Convention and Visitors Bureau	Greater Clarks Hill Regional Library
\$ (20,575,517)	\$ -	\$ (20,575,517)	\$ -	\$ -	\$ -	\$ -
(4,277,564)	-	(4,277,564)	-	-	-	-
(46,755,659)	-	(46,755,659)	-	-	-	-
(16,771,947)	-	(16,771,947)	-	-	-	-
(825,109)	-	(825,109)	-	-	-	-
(8,501,003)	-	(8,501,003)	-	-	-	-
(5,316,463)	-	(5,316,463)	-	-	-	-
(2,373,153)	-	(2,373,153)	-	-	-	-
<u>(105,396,415)</u>	<u>-</u>	<u>(105,396,415)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	10,681,614	10,681,614	-	-	-	-
-	2,566,449	2,566,449	-	-	-	-
-	(1,100,555)	(1,100,555)	-	-	-	-
-	(268,170)	(268,170)	-	-	-	-
-	(718,007)	(718,007)	-	-	-	-
-	(270,503)	(270,503)	-	-	-	-
-	(111,149)	(111,149)	-	-	-	-
-	<u>10,779,679</u>	<u>10,779,679</u>	-	-	-	-
<u>(105,396,415)</u>	<u>10,779,679</u>	<u>(94,616,736)</u>	-	-	-	-
			\$ (465,344)	\$ -	\$ -	\$ -
			-	1,197,058	-	-
			-	-	26,188	-
			-	-	-	(10,727)
			<u>(465,344)</u>	<u>1,197,058</u>	<u>26,188</u>	<u>(10,727)</u>
70,173,862	-	70,173,862	-	-	-	-
75,245,507	-	75,245,507	-	-	-	-
9,235,044	-	9,235,044	-	-	-	-
2,857,872	-	2,857,872	-	-	-	-
96,908	(245,591)	(148,683)	10,333	-	2,734	12,976
95,850	220	96,070	1,088,921	-	4,595	-
1,466,371	572,243	2,038,614	35,544	-	3,000	-
(265,956)	265,956	-	-	-	-	-
<u>158,905,458</u>	<u>592,828</u>	<u>159,498,286</u>	<u>1,134,798</u>	<u>-</u>	<u>10,329</u>	<u>12,976</u>
53,509,043	11,372,507	64,881,550	669,454	1,197,058	36,517	2,249
385,012,000	350,094,055	735,106,055	1,953,224	619,294	324,866	12,504
<u>\$ 438,521,043</u>	<u>\$ 361,466,562</u>	<u>\$ 799,987,605</u>	<u>\$ 2,622,678</u>	<u>\$ 1,816,352</u>	<u>\$ 361,383</u>	<u>\$ 14,753</u>

FUND FINANCIAL STATEMENTS

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

	GENERAL FUND	FIRE SERVICES FUND	AMERICAN RESCUE PLAN FUND	SPECIAL LOCAL OPTION SALES TAX 2017-2022	Total Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 12,632,923	\$ -	\$ 10,001,534	\$ 53,106,468	\$ 26,653,087	\$ 102,394,012
Investments	50,566,454	-	-	13,453,150	13,196,664	77,216,268
Taxes receivable	139,738	75,878	-	-	28,024	243,640
Accounts receivable	756,223	94,187	-	-	124,892	975,302
Interest receivable	207,065	-	-	-	42,448	249,513
Intergovernmental receivable	2,618,396	-	-	2,736,937	2,629,151	7,984,484
Due from other funds	14,083,022	430,958	5,219,929	13,874	15,403,703	35,151,486
Advances to other funds	3,000,000	-	-	-	-	3,000,000
Inventories	1,910,883	-	-	-	-	1,910,883
Prepaid items	68,148	25,742	-	97	13,947	107,934
Total assets	\$ 85,982,852	\$ 626,765	\$ 15,221,463	\$ 69,310,526	\$ 58,091,916	\$ 229,233,522
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES:						
Accounts payable	\$ 1,654,388	\$ 125,007	\$ -	\$ 47,187	\$ 4,427,119	\$ 6,253,701
Claims payable	1,168,676	-	-	-	-	1,168,676
Accrued payroll	1,308,055	400,905	-	1,241	230,566	1,940,767
Unearned revenue	171,924	-	15,219,929	-	10,625	15,402,478
Due to other funds	23,355,158	-	-	-	1,517,127	24,872,285
Due to component unit	29,425	-	-	-	-	29,425
Due to other governments	-	-	-	222,312	-	222,312
Total liabilities	27,687,626	525,912	15,219,929	270,740	6,185,437	49,889,644
DEFERRED INFLOWS OF RESOURCES:						
Unavailable revenue	31,443	26,912	-	-	11,403	69,758
Total deferred inflow of resources	31,443	26,912	-	-	11,403	69,758
Total liabilities and deferred inflows of resources	27,719,069	552,824	15,219,929	270,740	6,196,840	49,959,402
FUND BALANCES (DEFICITS):						
Nonspendable:						
Long-term interfund receivable	3,000,000	-	-	-	-	3,000,000
Inventories	1,910,883	-	-	-	-	1,910,883
Prepaid items	68,148	25,742	-	97	13,947	107,934
Restricted for:						
Special programs	-	-	-	-	10,968,415	10,968,415
Capital projects	-	-	1,534	69,039,689	18,080,697	87,121,920
Debt service	-	-	-	-	3,686,956	3,686,956
Committed to:						
Special programs	-	-	-	-	2,610,295	2,610,295
Fire services	-	48,199	-	-	-	48,199
Assigned to:						
Risk management	1,000,000	-	-	-	-	1,000,000
Employee medical costs	500,000	-	-	-	-	500,000
Fleet replacement	1,000,000	-	-	-	-	1,000,000
Capital projects	-	-	-	-	16,536,991	16,536,991
Unassigned	50,784,752	-	-	-	(2,225)	50,782,527
Total fund balances (deficits)	58,263,783	73,941	1,534	69,039,786	51,895,076	179,274,120
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 85,982,852	\$ 626,765	\$ 15,221,463	\$ 69,310,526	\$ 58,091,916	\$ 229,233,522

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

Columbia County, Georgia
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2021

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

Ending fund balances - governmental funds		\$ 179,274,120
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Total capital assets, governmental activities	377,856,984	
Less capital assets recorded in internal service funds	<u>(5,935,495)</u>	371,921,489
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		
		69,758
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
Total long-term liabilities, governmental activities	(90,425,479)	
Less compensated absences reported in internal service funds	<u>120,820</u>	(90,304,659)
Deferred outflows and inflows of resources related to long-term liabilities are applicable to future periods and, therefore, are not reported in the funds.		
Deferred gain on refunding		(10,510)
Deferred outflows and inflows of resources related to postemployment benefits other than pensions are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to OPEB	696,217	
Deferred inflows of resources related to OPEB	<u>(2,717,477)</u>	(2,021,260)
Interest payable on long-term debt does not require current financial resources. Therefore, interest payable is not reported as a liability in the governmental funds balance sheet.		
		(1,472,283)
Intergovernmental payable associated with an intergovernmental agreement does not require current financial resources. Therefore, intergovernmental payable is not reported as a liability in the governmental funds balance sheet.		
		(2,952,319)
Internal service funds are used by management to charge the costs of risk management, handling citizen complaints, and employee health benefits activity to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		
		(396,593)
Certain activities between funds, including indirect costs and reimbursements, are recorded as revenues and expenditures in the respective funds. These interfund transactions have been eliminated in the statement of net position.		
		<u>(15,586,700)</u>
Net position of governmental activities		<u>\$ 438,521,043</u>

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

Columbia County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2021

	GENERAL FUND	FIRE SERVICES FUND	AMERICAN RESCUE PLAN FUND	SPECIAL LOCAL OPTION SALES TAX 2017-2022	Total Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Taxes - property	\$ 50,058,820	\$ 15,031,165	\$ -	\$ -	\$ 5,252,482	\$ 70,342,467
Taxes - sales	27,783,634	-	-	32,103,055	15,358,818	75,245,507
Taxes - other	3,038,528	-	-	-	9,054,388	12,092,916
Licenses and permits	473,005	-	-	-	2,506,352	2,979,357
Charges for services	5,817,765	-	-	-	5,668,826	11,486,591
Intergovernmental revenue	3,354,473	-	-	-	4,182,488	7,536,961
Fines and forfeitures	1,620,384	-	-	-	322,330	1,942,714
Investment income	31,997	-	1,534	94,844	159,499	287,874
Contributions and donations	-	123,063	-	-	124,732	247,795
Other income	1,326,552	-	-	-	139,819	1,466,371
Total revenues	<u>93,505,158</u>	<u>15,154,228</u>	<u>1,534</u>	<u>32,197,899</u>	<u>42,769,734</u>	<u>183,628,553</u>
EXPENDITURES						
Current:						
General government	18,070,666	-	-	-	29,315	18,099,981
Judicial	7,343,826	-	-	-	216,985	7,560,811
Public safety	30,173,615	15,325,404	-	-	5,210,085	50,709,104
Public works	5,519,726	-	-	-	10,020,255	15,539,981
Health and welfare	1,116,052	-	-	-	-	1,116,052
Culture and recreation	6,170,542	-	-	-	1,790,648	7,961,190
Housing and development	3,632,536	-	-	-	2,568,784	6,201,320
Intergovernmental	-	-	-	2,451,431	679,142	3,130,573
Capital outlay	-	-	-	1,668,441	48,112,966	49,781,407
Debt service:						
Principal	-	-	-	-	6,785,000	6,785,000
Interest	-	-	-	-	3,281,930	3,281,930
Other	-	-	-	-	3,350	3,350
Total expenditures	<u>72,026,963</u>	<u>15,325,404</u>	<u>-</u>	<u>4,119,872</u>	<u>78,698,460</u>	<u>170,170,699</u>
Excess (deficiency) of revenues over (under) expenditures	<u>21,478,195</u>	<u>(171,176)</u>	<u>1,534</u>	<u>28,078,027</u>	<u>(35,928,726)</u>	<u>13,457,854</u>
OTHER FINANCING SOURCES (USES)						
Sale of property	27,696	-	-	-	-	27,696
Transfers out	(9,481,516)	(4,120,944)	-	(5,290,178)	(7,900,507)	(26,793,145)
Transfers in	200,000	1,226,433	-	211,974	24,633,414	26,271,821
Total other financing source (uses)	<u>(9,253,820)</u>	<u>(2,894,511)</u>	<u>-</u>	<u>(5,078,204)</u>	<u>16,732,907</u>	<u>(493,628)</u>
Net change in fund balances	12,224,375	(3,065,687)	1,534	22,999,823	(19,195,819)	12,964,226
Fund balances - beginning	46,039,408	3,139,628	-	46,039,963	71,090,895	166,309,894
Fund balances - ending	<u>\$ 58,263,783</u>	<u>\$ 73,941</u>	<u>\$ 1,534</u>	<u>\$ 69,039,786</u>	<u>\$ 51,895,076</u>	<u>\$ 179,274,120</u>

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

Columbia County, Georgia
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2021

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

Net change in fund balances - total governmental funds \$ 12,964,226

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The amount by which capital outlay exceeded depreciation in the current year is detailed below:

Capital expenditures	52,208,643	
Less capital assets purchased in internal service funds	(1,364,978)	
Capital contributions	4,586,134	
Depreciation expense	(21,714,301)	
Less depreciation expense in internal service funds	1,593,624	35,309,122

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (177,775)

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The incurrence of other long-term liabilities (e.g. OPEB) that does not use current financial resources are not reported as expenditures in the funds. Below are the amounts of these differences in treatment of long-term liabilities and related items.

Principal payments on capital leases	430,951	
Principal payments on land purchase agreement	238,206	
Current year amortization of bond premium	842,432	
Current year principal repayments	6,785,000	
Current year amortization of deferred gain/(loss) on refunding	3,503	
Net change in net OPEB liability and related deferred inflow	(658,203)	
Net changes in compensated absences, less amounts reported in funds	1,115,622	
Less changes in compensated absences reported in internal service funds	37,940	8,795,451

Expenses associated with intergovernmental agreements are recorded when incurred in the statement of activities and when current financial resources are used in the fund financial statements. (2,605,951)

In the fund financial statements, interest expense on long-term debt is reported in the period that the current financial resources are used. In the statement of activities, interest expense on long-term debt is recorded as the expense is incurred. This amount is the difference between recording interest as accrued rather than as paid. 104,896

The net revenue of certain activities of the internal service funds is reported with governmental activities. 303,170

Certain activities between funds, including indirect costs and reimbursements, are recorded as revenues and expenditures in the respective funds. These interfund transactions have been eliminated in the statement of activities. (1,184,096)

Change in net position of governmental activities \$ 53,509,043

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

Columbia County, Georgia
GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes - property	\$ 44,087,848	\$ 44,087,848	\$ 50,058,820	\$ 5,970,972
Taxes - sales	19,200,000	19,200,000	27,783,634	8,583,634
Taxes - other	2,555,000	2,555,000	3,038,528	483,528
Licenses and permits	450,000	450,000	473,005	23,005
Charges for services	4,580,000	4,580,000	5,817,765	1,237,765
Intergovernmental revenue	3,058,143	3,058,143	3,354,473	296,330
Fines and forfeitures	1,527,500	1,527,500	1,620,384	92,884
Investment income	300,000	300,000	31,997	(268,003)
Other income	1,001,896	10,743,313	1,326,552	(9,416,761)
Total revenues	<u>76,760,387</u>	<u>86,501,804</u>	<u>93,505,158</u>	<u>7,003,354</u>
EXPENDITURES				
Current:				
General government	23,449,941	19,533,643	18,070,666	1,462,977
Judicial	7,586,482	8,030,954	7,343,826	687,128
Public safety	29,697,900	32,185,109	30,173,615	2,011,494
Public works	5,212,887	5,640,624	5,519,726	120,898
Health and welfare	1,116,932	1,172,695	1,116,052	56,643
Culture and recreation	6,149,888	6,443,781	6,170,542	273,239
Housing and development	3,095,304	3,996,578	3,632,536	364,042
Total expenditures	<u>76,309,334</u>	<u>77,003,384</u>	<u>72,026,963</u>	<u>4,976,421</u>
Excess (deficiency) of revenues over (under) expenditures	<u>451,053</u>	<u>9,498,420</u>	<u>21,478,195</u>	<u>11,979,775</u>
OTHER FINANCING SOURCES (USES)				
Sale of property	-	-	27,696	27,696
Transfers out	(651,053)	(9,698,420)	(9,481,516)	216,904
Transfers in	200,000	200,000	200,000	-
Total other financing source (uses)	<u>(451,053)</u>	<u>(9,498,420)</u>	<u>(9,253,820)</u>	<u>244,600</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>12,224,375</u>	<u>\$ 12,224,375</u>
Fund balance - beginning			<u>46,039,408</u>	
Fund balance - ending			<u>\$ 58,263,783</u>	

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

Columbia County, Georgia
FIRE SERVICES FUND
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes - property	\$ 13,898,477	\$ 13,898,477	\$ 15,031,165	\$ 1,132,688
Contributions and donations	-	2,000	123,063	121,063
Other income	-	3,044,000	-	(3,044,000)
Total revenues	<u>13,898,477</u>	<u>16,944,477</u>	<u>15,154,228</u>	<u>(1,790,249)</u>
EXPENDITURES				
Current:				
Public safety	<u>16,222,417</u>	<u>16,224,417</u>	<u>15,325,404</u>	<u>899,013</u>
Total expenditures	<u>16,222,417</u>	<u>16,224,417</u>	<u>15,325,404</u>	<u>899,013</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,323,940)</u>	<u>720,060</u>	<u>(171,176)</u>	<u>(891,236)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(3,044,000)	(4,120,944)	(1,076,944)
Transfers in	<u>2,323,940</u>	<u>2,323,940</u>	<u>1,226,433</u>	<u>(1,097,507)</u>
Total other financing source (uses)	<u>2,323,940</u>	<u>(720,060)</u>	<u>(2,894,511)</u>	<u>(2,174,451)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(3,065,687)</u>	<u>\$ (3,065,687)</u>
Fund balance - beginning			<u>3,139,628</u>	
Fund balance - ending			<u>\$ 73,941</u>	

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

Columbia County, Georgia
AMERICAN RESCUE PLAN FUND
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income		\$ 2,000	\$ 1,534	(466)
Total revenues	-	2,000	1,534	(466)
EXPENDITURES				
Current:				
Public works		2,000	-	2,000
Total expenditures	-	2,000	-	2,000
Excess (deficiency) of revenues over (under) expenditures	-	-	1,534	1,534
 Net change in fund balance	 \$ -	 \$ -	 1,534	 \$ 1,534
Fund balance - beginning			-	
Fund balance - ending			\$ 1,534	

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

Columbia County, Georgia
Statement of Net Position
Proprietary Funds
June 30, 2021

	Business-type Activities - Enterprise Funds					Governmental
	SOLID WASTE					Activities
	WATER AND SEWER FUND	STORM WATER UTILITY FUND	MANAGEMENT FUND	Total Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 7,057,268	\$ 6,398,562	\$ 322,295	\$ 2,277,710	\$ 16,055,835	\$ 3,281,998
Investments	41,950,824	-	5,489,052	-	47,439,876	-
Accounts receivable	6,965,752	971,614	6,912	41,822	7,986,100	3,315
Interest receivable	230,625	-	20,214	-	250,839	-
Due from other funds	557,433	1,105,338	-	-	1,662,771	1,205,596
Inventories	1,037,205	-	-	-	1,037,205	-
Prepaid items	20,903	5,557	346	531	27,337	2,507
Restricted cash to pay current liab	645,536	-	-	-	645,536	-
Total current assets	<u>58,465,546</u>	<u>8,481,071</u>	<u>5,838,819</u>	<u>2,320,063</u>	<u>75,105,499</u>	<u>4,493,416</u>
Noncurrent assets:						
Capital assets, net of acc dep	298,360,864	37,853,731	1,189,867	12,315,158	349,719,620	5,935,495
Total noncurrent assets	<u>298,360,864</u>	<u>37,853,731</u>	<u>1,189,867</u>	<u>12,315,158</u>	<u>349,719,620</u>	<u>5,935,495</u>
Total assets	<u>356,826,410</u>	<u>46,334,802</u>	<u>7,028,686</u>	<u>14,635,221</u>	<u>424,825,119</u>	<u>10,428,911</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred loss on refunding	1,577,071	-	-	-	1,577,071	-
OPEB changes in assumptions	92,071	29,397	4,282	12,381	138,131	-
Total deferred outflows of resources	<u>1,669,142</u>	<u>29,397</u>	<u>4,282</u>	<u>12,381</u>	<u>1,715,202</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>358,495,552</u>	<u>46,364,199</u>	<u>7,032,968</u>	<u>14,647,602</u>	<u>426,540,321</u>	<u>10,428,911</u>
LIABILITIES						
Current liabilities:						
Accounts payable	2,701,602	195,021	103,801	146,379	3,146,803	79,149
Claims payable	-	-	-	-	-	2,077,811
Accrued payroll	271,075	67,904	8,675	34,810	382,464	50,487
Accrued compensated absences	617,894	62,041	9,753	47,587	737,275	60,410
Unearned revenue	-	-	-	217,086	217,086	-
Due to other funds	376,043	-	1,894,811	822,751	3,093,605	10,053,963
Accrued interest payable	189,475	-	-	-	189,475	-
Customer deposits	109,034	387,325	-	1,295	497,654	-
Est liab closure/post closure	-	-	333,633	-	333,633	-
Revenue bonds	3,980,000	-	-	-	3,980,000	-
Total current liabilities	<u>8,245,123</u>	<u>712,291</u>	<u>2,350,673</u>	<u>1,269,908</u>	<u>12,577,995</u>	<u>12,321,820</u>
Noncurrent liabilities:						
Accrued compensated absences	617,894	62,041	9,753	47,587	737,275	60,410
Advances from other funds	-	-	-	3,000,000	3,000,000	-
Est liab closure/post closure	-	-	7,673,554	-	7,673,554	-
Revenue bonds	53,332,708	-	-	-	53,332,708	-
Net OPEB liability	917,599	193,450	22,482	57,292	1,190,823	-
Total noncurrent liabilities	<u>54,868,201</u>	<u>255,491</u>	<u>7,705,789</u>	<u>3,104,879</u>	<u>65,934,360</u>	<u>60,410</u>
Total liabilities	<u>63,113,324</u>	<u>967,782</u>	<u>10,056,462</u>	<u>4,374,787</u>	<u>78,512,355</u>	<u>12,382,230</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred gain on refunding	67,905	-	-	-	67,905	-
OPEB expected vs actual experience	265,834	79,930	14,168	29,541	389,473	-
OPEB changes in assumptions	94,914	24,503	7,128	7,454	133,999	-
Total deferred inflows of resources	<u>428,653</u>	<u>104,433</u>	<u>21,296</u>	<u>36,995</u>	<u>591,377</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>63,541,977</u>	<u>1,072,215</u>	<u>10,077,758</u>	<u>4,411,782</u>	<u>79,103,732</u>	<u>12,382,230</u>
NET POSITION						
Net investment in capital assets	242,557,322	37,853,731	1,189,867	12,315,158	293,916,078	5,935,495
Restricted for debt service	645,536	-	-	-	645,536	-
Unrestricted	51,750,717	7,438,253	(4,234,657)	(2,079,338)	52,874,975	(7,888,814)
Total net position	<u>\$ 294,953,575</u>	<u>\$ 45,291,984</u>	<u>\$ (3,044,790)</u>	<u>\$ 10,235,820</u>	<u>347,436,589</u>	<u>\$ (1,953,319)</u>
Adjustment to reflect the consolidation of internal service fund activities related to business-type activities					(1,556,727)	
Adjustment to reflect the elimination of interfund indirect cost allocations.					15,586,700	
Net position of business-type activities					<u>\$ 361,466,562</u>	

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

Columbia County, Georgia
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2021

	Business-type Activities - Enterprise Funds					Governmental
	WATER AND SEWER FUND	STORM WATER UTILITY FUND	SOLID WASTE MANAGEMENT FUND	Total Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service
						Funds
OPERATING REVENUES						
Licenses and permits	\$ -	\$ 21,642	\$ -	\$ -	\$ 21,642	\$ -
Charges for services	39,215,358	5,725,928	-	2,314,071	47,255,357	11,524,246
Intergovernmental revenue	-	362,333	-	-	362,333	5,846,437
Rental income	66,551	-	-	352,042	418,593	-
Other income	69	545	92,846	60,190	153,650	-
Total operating revenues	<u>39,281,978</u>	<u>6,110,448</u>	<u>92,846</u>	<u>2,726,303</u>	<u>48,211,575</u>	<u>17,370,683</u>
OPERATING EXPENSES						
Personal services	9,122,844	2,370,560	269,567	1,055,133	12,818,104	1,728,855
Purchased/contract services	3,799,703	191,328	67,786	687,490	4,746,307	13,916,282
Supplies and materials	6,584,389	221,126	93,805	380,584	7,279,904	158,448
Interfund charges	1,632,914	446,667	-	318,989	2,398,570	-
Depreciation/amortization	11,889,195	3,433,015	54,208	1,180,956	16,557,374	1,593,624
Other costs	-	-	-	146,700	146,700	-
Landfill clos/post clos costs	-	-	615,221	-	615,221	-
Total operating expenses	<u>33,029,045</u>	<u>6,662,696</u>	<u>1,100,587</u>	<u>3,769,852</u>	<u>44,562,180</u>	<u>17,397,209</u>
Operating income (loss)	<u>6,252,933</u>	<u>(552,248)</u>	<u>(1,007,741)</u>	<u>(1,043,549)</u>	<u>3,649,395</u>	<u>(26,526)</u>
NONOPERATING REVENUES (EXPENSES)						
Gain on sale of capital assets	220	-	-	-	220	68,154
Interest earned	(289,199)	34,036	(4,058)	13,630	(245,591)	8,597
Interest expense	(1,837,684)	-	-	-	(1,837,684)	-
Total nonoperating revenues (expenses)	<u>(2,126,663)</u>	<u>34,036</u>	<u>(4,058)</u>	<u>13,630</u>	<u>(2,083,055)</u>	<u>76,751</u>
Income (loss) before contributions and transfers	4,126,270	(518,212)	(1,011,799)	(1,029,919)	1,566,340	50,225
Transfers out	(66,825)	-	-	-	(66,825)	(77,137)
Transfers in	-	-	332,781	-	332,781	332,505
Capital contributions	5,406,098	2,947,594	-	-	8,353,692	-
Change in net position	9,465,543	2,429,382	(679,018)	(1,029,919)	10,185,988	305,593
Total net position - beginning	285,488,032	42,862,602	(2,365,772)	11,265,739		(2,258,912)
Total net position - ending	<u>\$ 294,953,575</u>	<u>\$ 45,291,984</u>	<u>\$ (3,044,790)</u>	<u>\$ 10,235,820</u>		<u>\$ (1,953,319)</u>

Adjustment to reflect the consolidation of internal service fund activities related to business-type activities 2,423
Adjustment to reflect the elimination of interfund indirect cost allocations. 1,184,096
Change in net position of business-type activities \$ 11,372,507

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

Columbia County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2021

	WATER AND SEWER FUND	STORM WATER UTILITY FUND	SOLID WASTE MANAGEMENT FUND	Total Nonmajor Enterprise Funds	Total Enterprise Funds	Governmental Activities - Internal Service Funds
Operating activities						
Cash received from customers	\$ 37,755,635	\$ 6,310,631	\$ 87,880	\$ 2,795,739	\$ 46,949,885	\$ 16,811,497
Cash paid to suppliers and others	(12,117,252)	(808,233)	(156,287)	(1,154,761)	(14,236,533)	(12,251,029)
Cash paid to employees	(9,150,501)	(2,356,475)	(264,374)	(898,390)	(12,669,740)	(1,669,402)
Net cash provided by (used in) operating activities	<u>16,487,882</u>	<u>3,145,923</u>	<u>(332,781)</u>	<u>742,588</u>	<u>20,043,612</u>	<u>2,891,066</u>
Noncapital financing activities						
Transfer from other funds	-	-	332,781	-	332,781	-
Transfer to other funds	(66,825)	-	-	-	(66,825)	(77,137)
Net cash provided by (used in) noncapital financing activities	<u>(66,825)</u>	<u>-</u>	<u>332,781</u>	<u>-</u>	<u>265,956</u>	<u>(77,137)</u>
Capital and related financing activities						
Transfer from other funds	-	-	-	-	-	332,505
Acquisition and construction of capital assets	(9,925,276)	(1,697,823)	-	(551,530)	(12,174,629)	(1,364,978)
Proceeds from sale of capital assets	220	-	-	-	220	73,154
Principal paid on revenue bonds	(3,800,000)	-	-	-	(3,800,000)	-
Interest paid on revenue bonds, notes and capital leases	(2,456,794)	-	-	-	(2,456,794)	-
Net cash (used in) capital and related financing activities	<u>(16,181,850)</u>	<u>(1,697,823)</u>	<u>-</u>	<u>(551,530)</u>	<u>(18,431,203)</u>	<u>(959,319)</u>
Investing activities						
Purchase of investments	(315,269)	-	(82,846)	-	(398,115)	-
Interest received	327,752	34,036	84,777	13,630	460,195	8,597
Net cash provided by investing activities	<u>12,483</u>	<u>34,036</u>	<u>1,931</u>	<u>13,630</u>	<u>62,080</u>	<u>8,597</u>
Net increase (decrease) in cash and cash equivalents	<u>251,690</u>	<u>1,482,136</u>	<u>1,931</u>	<u>204,688</u>	<u>1,940,445</u>	<u>1,863,207</u>
Cash and cash equivalents						
Beginning of year	<u>7,451,114</u>	<u>4,916,426</u>	<u>320,364</u>	<u>2,073,022</u>	<u>14,760,926</u>	<u>1,418,791</u>
End of year	<u>\$ 7,702,804</u>	<u>\$ 6,398,562</u>	<u>\$ 322,295</u>	<u>\$ 2,277,710</u>	<u>\$ 16,701,371</u>	<u>\$ 3,281,998</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities						
Operating income (loss)	<u>\$ 6,252,933</u>	<u>\$ (552,248)</u>	<u>\$ (1,007,741)</u>	<u>\$ (1,043,549)</u>	<u>\$ 3,649,395</u>	<u>\$ (26,526)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation and amortization	11,889,195	3,433,015	54,208	1,180,956	16,557,374	1,593,624
Change in assets and liabilities						
Accounts receivable	(1,536,752)	15,845	(4,966)	1,347	(1,524,526)	(942)
Inventory	110,542	-	-	-	110,542	-
Deferred charges / prepaid expense	(935)	(327)	12	(13)	(1,263)	(729)
Due from other funds	(110,747)	78,991	-	-	(31,756)	(232,523)
Accounts payable	(206,692)	(22,827)	44,104	101,041	(84,374)	97,165
Accrued liabilities	(27,657)	15,249	5,367	34,580	27,539	57,263
Customer deposits	10,409	178,225	-	(49,276)	139,358	-
Due to other funds	107,586	-	481,288	469,274	1,058,148	1,403,734
Unearned revenue	-	-	-	48,228	48,228	-
Estimated liability for landfill closure and postclosure care cost	-	-	94,947	-	94,947	-
Total adjustments	<u>10,234,949</u>	<u>3,698,171</u>	<u>674,960</u>	<u>1,786,137</u>	<u>16,394,217</u>	<u>2,917,592</u>
Net cash provided by (used in) operating activities	<u>\$ 16,487,882</u>	<u>\$ 3,145,923</u>	<u>\$ (332,781)</u>	<u>\$ 742,588</u>	<u>\$ 20,043,612</u>	<u>\$ 2,891,066</u>
Noncash investing, capital, and financing activities:						
Capital contributions from developers	\$ 5,406,098	\$ 2,947,594	\$ -	\$ -	\$ 8,353,692	\$ -
Increase (decrease) in fair value of investments	(688,712)	-	(90,483)	-	(779,195)	-
	<u>\$ 4,717,386</u>	<u>\$ 2,947,594</u>	<u>\$ (90,483)</u>	<u>\$ -</u>	<u>\$ 7,574,497</u>	<u>\$ -</u>

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

Columbia County, Georgia
Statement of Fiduciary Net Position
June 30, 2021

	<u>Pension Trust Funds</u>	
	<u>Employees' Retirement Fund</u>	<u>Custodial Funds</u>
ASSETS		
Cash and cash equivalents	\$ 11,055,714	\$ 3,825,303
Investments, mutual funds	68,902,911	-
Total assets	<u>79,958,625</u>	<u>3,825,303</u>
LIABILITIES		
Due to others	-	649,834
Total liabilities	<u>-</u>	<u>649,834</u>
NET POSITION		
Restricted for pensions	<u>\$ 79,958,625</u>	<u>\$ 3,175,469</u>

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

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

	Pension Trust Funds		Custodial Funds
	Employees' Retirement Fund		
ADDITIONS			
Contributions:			
Employer	\$ 4,597,668	\$	-
Plan members	119,304		-
Other	59,933		-
Total contributions	4,776,905		-
Investment earnings:			
Net appreciation in fair value	17,092,972		
Interest earnings	187,667		
Total investment earnings	17,280,639		-
Taxes	-		210,757,822
Fines and fees	-		3,297,774
Criminal and civil bonds	-		969,825
Other	-		2,351,740
Total additions	22,057,544		217,377,161
DEDUCTIONS			
Benefits	2,998,552		-
Administrative expenses	63,194		-
Taxes and fees paid to other governments	-		135,377,856
Payments to the County	-		77,029,746
Other disbursements	-		7,365,285
Total deductions	3,061,746		219,772,887
Change in net position	18,995,798		(2,395,726)
Net Position - beginning of the year, restated	60,962,827		5,571,195
Net Position - end of the year	\$ 79,958,625	\$	3,175,469

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

NOTES TO FINANCIAL STATEMENTS

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements
June 30, 2021

Note 1 - Summary of significant accounting policies

Introduction

Columbia County, Georgia, established in 1790 and named in honor of Christopher Columbus, is located in the Central Savannah River Area of Georgia approximately 135 miles east of Atlanta and five miles northwest of Augusta-Richmond County. The 290 square mile county is bounded on the north by Thurmond Lake and the Savannah River (separating Columbia County from Lincoln County, Georgia, and McCormick and Edgefield Counties, South Carolina), on the south and east by Augusta-Richmond County, and on the west by McDuffie County. The County operates under an elected Commission form of government. The County is governed by a board of five elected County Commissioners (the “Board”).

The financial statements of Columbia County, Georgia (the “County”) have been prepared in conformity with generally accepted accounting principles in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County’s accounting policies are described below.

Reporting entity

As required by accounting principles generally accepted in the United States of America, these financial statements present the County (the primary government) and its component units. The component units discussed below are included in the County’s reporting entity because of the significance of the operational or financial relationships with the County.

Discretely presented component units:

Development Authority of Columbia County – The component unit column in the government-wide financial statements includes the financial data of the Development Authority of Columbia County (DACC). It is reported in a separate column to emphasize that it is legally separate from the County. The DACC is governed by a nine member Board of Directors appointed by the Board of Commissioners. The DACC serves to promote, pursue and implement economic development in the County. The DACC entered into an intergovernmental agreement with the County to subsidize its operations through the General Fund. Because the financial statements of the DACC include only one fund, the fund level is the same as the government-wide level. Therefore, no fund level financial statements are included in this report.

Columbia County Board of Health – The component unit column in the government-wide financial statements includes the financial data of the Columbia County Board of Health. It is reported in a separate column to emphasize that it is legally separate from the County. The Board of Health is comprised of seven members, four of which are appointed by the Board of Commissioners. The operations of the Board of Health are subsidized through the County’s General Fund. Because the financial statements of the Board of Health include only one fund, the fund level is the same as the government-wide level. Therefore, no fund level financial statements are included in this report.

Columbia County Convention & Visitors Bureau – The component unit column in the government-wide financial statements includes the financial data of the Columbia County Convention & Visitors Bureau (CCCVB). It is reported in a separate column to emphasize that it is legally separate from the County. The CCCVB is governed by a seven member Board of Directors appointed by the Board of Commissioners. The CCCVB provides convention and tourist promotion services for the benefit of the County, local businesses, and neighboring counties. The CCCVB entered into an agreement with the County to subsidize its operations through the County’s Lodging Tax Fund. Because the financial statements of the CCCVB include only one fund, the fund level is the same as the government-wide level. Therefore, no fund level financial statements are included in this report.

Greater Clarks Hill Regional Library - The component unit column in the government-wide financial statements includes the financial data of the Greater Clarks Hills Regional Library (GCHRL). It is reported in a separate column to emphasize that it is legally separate from the County. The GCHRL is composed of the following participating counties: Columbia County, GA, as its headquarters; Warren County, GA; Burke County, GA; and Lincoln County, GA. The GCHRL is comprised of seven members, five of which are appointed by the Board of Commissioners. The operations of the GCHRL are subsidized through the County’s General Fund. Because the financial statements of the GCHRL include only one fund, the fund level is the same as the government-wide level. Therefore, no fund level financial statements are included in this report.

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 1 - Summary of significant accounting policies (Continued)

Complete financial statements of the Columbia County Board of Health and the DACC may be obtained at the County's administrative office. The address is as follows:

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

No separately issued financial statements are available for the CCCVB or the GCHRL.

Certain County elected officials collect and disburse taxes, fees, fines, etc. Separate records of accountability are maintained for such transactions, which are recorded as custodial funds of the County. Receipts transferred from these funds to the County's General Fund, Debt Service Fund and Special Revenue Funds are included as revenues in these funds. Operating costs for these officials are included as expenditures in the General Fund. These elected officials are as follows: Tax Commissioner, Probate Court Judge, Magistrate Court Judge, Clerk of Superior Court, and Sheriff.

Related Organizations

The County is also responsible for appointing a majority of the members of the board of the Bartram Trail CDC, Inc., but the County's accountability for this organization does not extend beyond making appointments.

Basis of Presentation

Government-wide statements: The statement of net position and the statement of activities display information about the primary government. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the *governmental* and *business-type* activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this rule are interfund services provided and used. Elimination of these changes would distort the direct costs reported for the various functions concerned. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund financial statements: The fund financial statements provide information about the County's funds. Separate statements for each fund category – governmental, proprietary and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 1 - Summary of significant accounting policies (Continued)

The County reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the County. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, local option sales taxes, and various other taxes and licenses. The primary expenditures are for general government, the judicial system, public safety, and street maintenance and improvements.

Fire Services Fund - to account for taxes collected in special service districts within the unincorporated area for the purpose of providing fire services in accordance with Columbia County ordinance 38-40.

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

Special Local Option Sales Tax Fund 2017-2022 - to account for the property acquisition and construction of projects designated to be funded by revenue from the special purpose local option sales tax collected during 2017 through 2022.

The County reports the following nonmajor governmental funds:

Building Standards Fund - to account for building permits and inspection fees in accordance with OCGA 48-13-9.

Library Board Fund - to account for the activity of the Columbia County Library Board in accordance with OCGA 20-5-41.

Recreation Advisory Board Fund - to account for various projects sponsored by the Recreation Advisory Board to raise funds for recreation equipment in accordance with Columbia County Code of Ordinance 62-42 (b) (c) & (d).

Street Lights Fund - to account for the street light assessments used for maintenance of street lights in certain subdivisions in accordance with Columbia County Code of Ordinance 7, Article VI.

911 Fund - to account for the 911 fees assessed on landline and cellular telephones used for the maintenance and operations of the 911 service in accordance with OCGA 46-5-134.

Drug Court Fund – to account for grants, donations, and participant fees associated with drug testing, counseling, and treatment services for substance abuse intervention in accordance with OCGA 15-1-15.

Drug Abuse Treatment Fund - to account for fines charged by the County to be used for drug abuse treatment and prevention in accordance with OCGA 15-21-101.

Supplemental Juvenile Services Fund - to account for fines charged to juvenile offenders to be used for juvenile services in accordance with OCGA 15-11-71.

Jail Fund – to account for fines charged by the County to be used for jail improvements in accordance with OCGA 15-21-94 & 95.

Federal Asset Sharing Fund – to account for assets seized or confiscated by federal courts in accordance with the Department of Justice Equitable Sharing Program.

State Condemnation Fund – to account for assets seized or confiscated by state courts in accordance with OCGA 16-13-49.

Lodging Tax Fund - to account for hotel/motel tax collections, pursuant to OCGA 48-13-50 et seq.

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 1 – Summary of significant accounting policies (Continued)

Multiple Grant Fund - to account for all grants not meeting the 2% materiality test (projected expenditures do not exceed 2% of the General Fund's budgeted total operating expenditures), and not used to finance General Fund operations in accordance with the Georgia Department of Community Affairs.

2020 CARES Act Fund – to account for proceeds received from the Coronavirus Relief Fund under Title V of the Coronavirus Aid, Relief, and Economic Security Act (“CARES” Act) and expenditures associated with responding to and mitigating the COVID-19 pandemic.

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

Sheriff's Gift/Donations Fund - to account for funds donated to the Sheriff's office from external persons or entities in accordance with Resolution No. 11-912 of the Board of Commissioners of Columbia County, GA.

Insurance Premium Tax Fund - to account for services funded by insurance premium taxes, pursuant to OCGA 33-8-8.3 et seq.

Community Events Fund - to account for special events funded by sponsor fees and ticket sales in accordance with Resolution No. 11-913 of the Board of Commissioners of Columbia County, GA.

Memorial Wall Fund - to account for fees collected from the general public for the purpose of purchasing a wall plaque for the memorial wall in accordance with Resolution No. 17-025 of the Board of Commissioners of Columbia County, GA.

Georgia Superior Court Clerks' Cooperative Authority Fund - to account for funds mandated to be used to administer a statewide index for real estate and personal property records, pursuant to OCGA 15-6-94.

Law Library Fund – to account for the activity of the Columbia County Law Library in accordance with OCGA 36-15-7.

TSPLOST 25% Discretionary Fund – to account for collection of the discretionary portion (25%) of the transportation special local option sales tax proceeds and expenditures of those proceeds for transportation projects that are not capital projects, pursuant to OCGA 48-8-240 et seq.

Title Ad Valorem Tax Fund – to account for property acquisition and other capital projects designated to be funded with proceeds received from the Title Ad Valorem Tax.

2009 Capital Improvements Plan Fund – to account for the property acquisition and construction of projects to be funded with proceeds received from the issuance of the 2009 General Obligation Bonds and revenue from the special purpose local option sales tax collected from 2011 through 2016.

2017 General Obligation Bond Fund – to account for the property acquisition and construction of projects to be funded with proceeds received from the issuance of the 2017 General Obligation Bonds.

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

Debt Service Fund – 2015 General Obligation Bond – to account for special purpose local option sales tax funds designated to be used for principal and interest payments on governmental fund debt, specifically the 2015 General Obligation Bonds.

Debt Service Fund – 2016 General Obligation Bond – to account for property tax funds designated to be used for principal and interest payments on governmental fund debt, specifically the 2016 General Obligation Bonds.

Debt Service Fund – 2017 General Obligation Bond – to account for property tax funds designated to be used for principal and interest payments on governmental fund debt, specifically the 2017 General Obligation Bonds.

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 1 – Summary of significant accounting policies (Continued)

The County reports the following major enterprise funds:

Water and Sewer Fund - to account for operations of the utility as well as construction and maintenance of infrastructure.

Storm Water Utility Fund – to account for the cost of providing storm water management services and maintaining and improving the County’s storm water infrastructure.

Solid Waste Management Fund – to account for post-closure costs associated with the landfill facility and operations of the recycling center.

The County reports the following nonmajor enterprise funds:

Communications Utility Fund – to account for the cost of building, operating and maintaining the Columbia County Community Broadband Network.

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

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

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

Additionally, the County reports the following fund types:

Internal Service Funds - Internal Service Funds are used to account for the operations that provide services to other departments or agencies of the government on a cost-reimbursement basis. The County has five internal service funds:

Employee Medical Fund - to account for employer and employee contributions to the County’s medical plan.

Risk Management Fund - to account for the County’s risk management program.

Utility Damage Prevention Fund – to account for costs associated with the location of County utilities.

Customer Service/Information Center - to account for operations of the County’s customer service/information center.

Fleet Replacement Fund – to account for the County’s vehicle/equipment replacement program.

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

Employees’ Retirement Pension Trust Fund - This fund accounts for the employer’s contributions to the retirement program, together with interest and dividend income which are used to fund the program.

Custodial Funds - Custodial funds are used to account for assets the County holds on behalf of others and do not involve the measurement of operating results. The County maintains the following custodial funds:

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

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

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

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

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

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 1 - Summary of significant accounting policies (Continued)

Measurement Focus and Basis of Accounting

Government-wide, Proprietary and Fiduciary Fund Financial Statements – The government-wide, proprietary fund and fiduciary fund financial statements, except for custodial funds which have no measurement focus, are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise funds are charges to customers for sales and services. The County also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Governmental Fund Financial Statements – Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Those revenues susceptible to accrual are property taxes, licenses, interest revenues and charges for services. State-shared revenues collected and held by the state at year-end on behalf of the County also are recognized as revenue. Fines, fees and permits are not susceptible to accrual because generally they are not measurable until received in cash.

Grant revenues which are unearned at year-end are recorded as unearned revenues. Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, both restricted and unrestricted net position is available to finance the program. The County's policy is to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then general revenues.

Cash and cash equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, deposits with insignificant early withdrawal penalties, and short-term investments with an original maturity of three months or less.

The County follows GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Nonparticipating interest-earning investment contracts (investments whose value is not affected by interest rate or other market changes), including savings accounts, certificates of deposit, repurchase agreements, money market investments (short-term, highly liquid debt instruments including commercial paper, banker's acceptances and U.S. Treasury and agency obligations) and participating interest-bearing investment contracts, that have a remaining maturity at purchase of one year or less are reported at cost or amortized cost assuming their fair value has not been impacted by changes in the credit worthiness of the issuer or similar factors. All other investments are reported at fair value (the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale).

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 1 - Summary of significant accounting policies (Continued)

Investments

In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, the County categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs valued using a matrix pricing model; Level 3 inputs are significant unobservable inputs. The County does not have any investments that are measured using Level 3 inputs.

Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated uncollectible portion.

Allowance for bad debt

The allowance for bad debt covers amounts owed from individuals, companies and other entities which have purchased services from County owned entities or which have been provided services from the County. The allowance was determined by analysis of the year-end receivable balances for those accounts which the County believes will not be collected based on past history.

Interfund receivables/payables and internal balances

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet of the fund financial statements and as "internal balances" on the statement of net position in the government-wide financial statements.

Inventories and prepaid items

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased. The inventory balance included in the statement of net position and the governmental funds balance sheet includes redevelopment property held for resale in the amount of \$1.67 million.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items are accounted for using the allocation method whereby an asset is established at the time of payment and subsequently amortized over the accounting periods that are expected to benefit from the initial payment.

Restricted assets

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

Capital assets

Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. This minimum capitalization cost is applicable for all categories of capital assets. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement should be reported at acquisition value rather than fair value. General infrastructure assets acquired prior to July 1, 2002, consist of the streets network that was acquired or that received substantial improvements subsequent to July 1, 1980. The streets network is reported at estimated historical cost using deflated replacement cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are expensed as incurred.

Depreciation is computed using the straight-line method. A summary of the estimated useful lives is as follows:

Vehicles	3 to 8 years
Furniture and fixtures	3 to 8 years
Machinery and equipment	5 to 10 years
Utility plant and distribution systems	10 to 50 years
Storm water systems	10 to 50 years
Land improvements	10 to 50 years
Buildings and improvements	10 to 50 years
Donated subdivisions	25 to 75 years
Infrastructure	25 to 75 years

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 1 - Summary of significant accounting policies (Continued)

Compensated absences

The County's policy is to permit employees to accumulate earned but unused leave benefits. The County's government-wide and proprietary funds include an accrual for the estimated compensation costs attributable to employee earned but unused leave benefits.

Long-term obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premiums or discounts.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the period the costs are incurred. The face amount of debt issued and premiums on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows / Inflows of Resources

The County implemented GASB Statements No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and No. 65, *Items Previously Reported as Assets and Liabilities*, as of July 1, 2012. These standards establish accounting and financial reporting for deferred outflows / inflows of resources and the concept of net position as the residual of all other elements presented in a statement of net position.

In addition to assets, the statements of net position will sometimes report a separate section for *deferred outflows of resources*. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense / expenditure) until then. The County has two items that qualify for reporting in this category. A deferred loss on refunding is reported in the government-wide and proprietary fund statements of net position, which results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded debt or the refunding debt. In the estimate of the net OPEB liability, deferred outflows were reported in the government-wide and proprietary fund statements of net position related to changes in assumptions.

In addition to liabilities, the statements of net position and balance sheets will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element represents an acquisition of fund balance that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has four items that qualify for reporting in this category. Unavailable revenue which arises only under a modified accrual basis of accounting is reported in the governmental funds balance sheet, and will be recognized as an inflow of resources in the period in which the amounts become available. A deferred gain on refunding is reported in the government-wide and proprietary fund statements of net position, which results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded debt or the refunding debt. In the estimate of the net OPEB liability, deferred inflows were reported in the government-wide and proprietary fund statements of net position related to changes in assumptions and differences between expected and actual experience.

Information on deferred outflows/inflows of resources for the Board of Health is included in Note 13.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues, expenses and expenditures during the reporting period. Actual results could differ from those estimates.

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 1 - Summary of significant accounting policies (Continued)

Fund equity

Fund equity in government-wide and proprietary fund financial statements is classified as net position. Net position is classified as:

- Net investment in capital assets - This classification represents capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted - Restricted net position represents constraints on resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statute.
- Unrestricted - Unrestricted net position consists of net position that does not meet the definition of the other classifications.

Fund equity in the governmental fund financial statements is classified as fund balance. Generally, fund balance represents the difference between current assets and current liabilities. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statute.
- Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Board through the adoption of an ordinance. The Board is the highest level of decision-making authority for the County that can commit fund balance. Once adopted, the limitation imposed by the formal action remains in place until a similar action is taken to modify or rescind the commitment.
- Assigned – Fund balances are reported as assigned when amounts are constrained by the Board’s intent to be used for specific purposes, but are neither restricted nor committed. Assignments typically are created when analyzing fund balance at the end of the fiscal year or when appropriating the subsequent year’s annual budget. Through policy, authorization to assign fund balance remains with the Board.
- Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance in the general fund only. Negative unassigned fund balances may be reported in all governmental funds.

Flow assumptions

When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, the County’s policy is to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, the County’s policy is to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

Minimum fund balance

The Board has adopted a financial policy to maintain a General Fund unassigned fund balance of 100 days of operations. This minimum fund balance, which may only be used as required by authority of the Board, is to provide for operating contingencies in either revenues or expenditures, and to provide adequate funds to operate without short-term borrowing. In the event the unassigned fund balance falls below the minimum level of 100 days of operations, the County Manager will present a plan to the Board as part of the subsequent fiscal year’s annual budget to replenish the fund balance to the established minimum level in a reasonable time frame, generally 1 to 3 years. Budget surpluses will first be used towards replenishment, followed by the use of non-recurring revenues.

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 2 - Stewardship, compliance, and accountability

Budgetary information

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for the general fund, special revenue funds, and debt service funds. The County adopts a project length budget for each capital project fund.

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to June 1, the Director of Internal Services begins receiving various departmental and agency budget requests for the fiscal year commencing July 1.
2. The County Manager, Director of Internal Services, Board of Commissioners and other administrative personnel review in detail the budget requests with the departments and agencies.
3. Along with the budget review, public hearings are conducted to obtain citizen comments.
4. The proposed operating budgets are formally adopted by the Board in June for the fiscal year commencing July 1.
5. The legal level of budgetary control is the department level.
6. All appropriations lapse at year-end.
7. The operating budgets originally adopted may be amended throughout the year as presented below:
 - a. Transfers within departments \$5,000 or less may be authorized by the Internal Services Director.
 - b. Transfers within departments in excess of \$5,000 may be authorized by the County Manager.
 - c. The following must be reviewed by the Management and Internal Services Committee and approved by the Board:
 - Transfers between departments or funds
 - Increase or decrease in the total fund appropriation
 - Increase or decrease in salary appropriation within any department
 - Appropriation of fund balances in excess of established reserve requirements

Excess of expenditures over appropriations in individual departments

During the year, County expenditures did not exceed the total budget authorization.

Deficit fund balances or net position

The following funds had deficits at June 30, 2021:

- **Drug Court Fund** - The fund deficit of \$2,225 is due to an overpayment to the Superior Court. This deficit is expected to be recovered from court fees received in the next fiscal year.
- **Solid Waste Management Fund** - The fund deficit of \$3,044,790 is due to the estimated liability associated with post closure costs of the landfill. This deficit is expected to be recovered from contributions from the General Fund.
- **Performing Arts Center** – The fund deficit of \$236,125 is due to the opening of a new facility. This deficit is expected to be recovered from user fees or contributions from the General Fund.
- **Exhibition Center** – The fund deficit of \$94,665 is due to the creation of a new fund. This deficit is expected to be recovered from user fees or contributions from the General Fund.
- **Employee Medical Fund** - The fund deficit of \$5,248,320 is due to medical claims exceeding contributions. This deficit is expected to be recovered from contributions from the General Fund and plan design changes.

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 3 - Deposits and investments

Deposits: Deposits and investments as of June 30, 2021, are classified in the accompanying financial statements as follows:

Statement of net position:

Primary Government

Cash and cash equivalents - unrestricted	\$ 39,311,995
Investments - unrestricted	98,006,330
Cash and cash equivalents - restricted	83,065,386
Investments - restricted	26,649,814
	\$ 247,033,525

Component Units

Cash and cash equivalents - unrestricted - Development Authority	\$ 9,210,420
Cash and cash equivalents - unrestricted - Board of Health	3,372,408
Cash and cash equivalents - unrestricted - Convention and Visitors Bureau	429,884
Investments - unrestricted - Convention and Visitors Bureau	105,184
Cash and cash equivalents - unrestricted - Greater Clarks Hill Regional Library	274,918
	\$ 13,392,814

Fiduciary funds:

Cash and cash equivalents - unrestricted	\$ 14,881,017
Investments - unrestricted	68,902,911
	\$ 83,783,928

Investments: The County had the following assets measured at fair value on a recurring basis and related investment maturities as of June 30, 2021:

<u>Primary Government</u>	<u>Maturities</u>	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>	<u>Total</u>
US Treasury Obligations	-	\$ -	\$ 30,878,202	\$ -	\$ 30,878,202
Federal Home Loan Mortgage	02/28/21 - 12/15/46	-	23,181,990	-	23,181,990
Federal National Mortgage Assoc	10/07/21 - 11/15/45	-	1,609,935	-	1,609,935
Federal Farm Credit Bank	12/09/25 - 10/30/34	-	7,857,506	-	7,857,506
Federal Home Loan Bank	01/30/25 - 03/10/31	-	27,675,470	-	27,675,470
Municipal Bonds	10/01/23 - 08/01/33	-	1,768,215	-	1,768,215
Other Mutual Funds	-	68,902,911	-	-	68,902,911
Certificates of Deposit	-	31,684,826	-	-	31,684,826
Total Investments for the County, excluding component units		\$ 100,587,737	\$ 92,971,318	\$ -	\$ 193,559,055

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 3 - Deposits and investments (Continued)

Interest Rate Risk. The County’s formal investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. The Official Code of Georgia Annotated (OCGA) Section 36-80-3 authorizes the County to invest in obligations of the State of Georgia, other states, or the United States Government; obligations fully insured or guaranteed by the United States Government or an agency or corporation of the United States Government; and/or repurchase agreements and certificates of deposit which are secured by direct obligations of Georgia or the United States Government. The County’s investment policy further limits its investment choices to not include repurchase agreements or obligations of other states. The County’s investments in US Agencies (Federal Home Loan Mortgage, Federal Farm Credit Bank, Federal Home Loan Bank and Federal National Mortgage Association) are rated AA+ by Standard & Poor’s and Aaa by Moody’s Investors Service. The municipal bond investment is rated AA- by Standard and Poor’s. The Pension Trust Fund had investments in the bond mutual funds American Funds High Income, which had an average credit rating of B, and PIMCO Total Return Fund that no longer reports an average credit rating. Certificates of Deposit are secured by the Federal Deposit Insurance Corporation. The County’s formal investment policy does not include limitations on credit ratings.

Custodial Credit Risk. For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The County’s investment policy requires collateralization of all deposits in accordance with the OCGA. To provide for adequate safekeeping of securities, the securities shall be delivered to the County’s depository bank unless the deposit being secured is with that bank, in which event the collateral securities will be delivered to a third party bank with which the County has a fully executed and approved safekeeping agreement. As of June 30, 2021, all of the deposits of the County and the component units were properly insured and collateralized as required by the OCGA Section 45-8-12(c) and as defined by GASB pronouncements. The County uses the pooled method to collateralize funds, which are held in the name of the Columbia County Board of Commissioners.

Concentration of Credit Risk. The County’s formal investment policy places limits on the amount that the County may invest in any one issuer and in any one security/instrument.

Note 4 - Receivables

Property taxes are an enforceable lien on property owned as of January 1. The tax rate is normally set by the end of August, and property taxes may be paid after receipt of the tax bill. Taxes are delinquent 61 days after mailing by the Tax Commissioner. Property tax revenues are recognized when they become measurable and available. Available revenues include those property tax receivables expected to be collected within 60 days.

Vehicles become subject to property tax on January 1 following the year of purchase. The tax is due on the registered owner’s date of birth. Tax is determined based on the assessed value of the vehicle as of January 1.

Property taxes are recorded as receivables when levied. Property taxes receivable, reduced by an allowance for doubtful accounts and amounts collected within 60 days of the statement date (the amount “available”), is recorded as deferred revenue until collected. Such revenue is deferred because the amount is measurable, although not available.

Property taxes were levied on August 12, 2020. Tax bills were mailed on September 2, 2020, and were due upon receipt. Property taxes were delinquent if not paid by November 15, 2020.

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

<u>Receivable</u>	<u>Fund</u>	<u>Allowance Amount</u>
Taxes receivable	General Fund	\$ 112,000
Accounts receivable	Water and Sewerage Fund	\$ 1,747,676
Accounts receivable	Storm Water Utility Fund	\$ 236,665

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 5 - Interfund balances and activities

Due From/To Other Funds

The composition of interfund balances, which represent short-term loans between funds for cash management purposes, as of June 30, 2021, is as follows:

Payable Fund	Receivable Fund								
	General	Fire Services	American Rescue Plan Fund	2017-2022 SPLOST	Water and Sewerage	Storm Water Utility	Nonmajor Governmental	Internal Service	Total
General	\$ -	\$ 430,958	\$ 5,219,929	\$ 13,874	\$ -	\$ 1,081,098	\$ 15,403,703	\$ 1,205,596	\$ 23,355,158
Water and Sewerage	351,803	-	-	-	-	24,240	-	-	376,043
Solid Waste Management	1,894,811	-	-	-	-	-	-	-	1,894,811
Nonmajor Governmental	1,517,127	-	-	-	-	-	-	-	1,517,127
Nonmajor Enterprise	822,751	-	-	-	-	-	-	-	822,751
Internal Service	9,496,530	-	-	-	557,433	-	-	-	10,053,963
	<u>\$ 14,083,022</u>	<u>\$ 430,958</u>	<u>\$ 5,219,929</u>	<u>\$ 13,874</u>	<u>\$ 557,433</u>	<u>\$ 1,105,338</u>	<u>\$ 15,403,703</u>	<u>\$ 1,205,596</u>	<u>\$ 38,019,853</u>

Advances To/From Other Funds

Advances to/from other funds as of June 30, 2021, which represent long-term loans made to other funds, are summarized below:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Enterprise	\$3,000,000

Transfers To/From Other Funds

Transfers in (out) for the year ended June 30, 2021, are summarized below:

Transfers out:	Transfers in:						
	General	Fire Services	2017-2022 SPLOST	Solid Waste Management Fund	Nonmajor Governmental	Internal Service	Total
General	\$ -	\$ -	\$ -	\$ 332,781	\$ 9,047,367	\$ 101,368	\$ 9,481,516
Fire Services Fund	-	-	-	-	4,120,944	-	4,120,944
2017-2022 SPLOST	-	-	-	-	5,290,178	-	5,290,178
Water and Sewer Fund	-	-	-	-	66,825	-	66,825
Nonmajor Governmental	200,000	1,226,433	211,974	-	6,108,100	154,000	7,900,507
Internal Service Fund	-	-	-	-	-	77,137	77,137
Total transfers	<u>\$ 200,000</u>	<u>\$ 1,226,433</u>	<u>\$ 211,974</u>	<u>\$ 332,781</u>	<u>\$ 24,633,414</u>	<u>\$ 332,505</u>	<u>\$ 26,937,107</u>

Transfers between funds are used to (1) move revenues from the fund with collection authorization to the debt service funds as principal and interest payments become due, (2) move resources to provide an annual subsidy to other funds, and (3) to account for the total cost of capital projects with multiple funding sources in one capital projects fund.

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 6 – Capital assets

During the year ended June 30, 2021, no assets were transferred between governmental activities and business-type activities. A summary of changes in the capital assets is as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 24,473,450	\$ 6,006,820	\$ -	\$ 30,480,270
Infrastructure - Right of way land	40,955,490	3,138,258	-	44,093,748
Construction in progress	105,567,898	35,318,627	(51,143,341)	89,743,184
Total capital assets not being depreciated	<u>170,996,838</u>	<u>44,463,705</u>	<u>(51,143,341)</u>	<u>164,317,202</u>
Capital assets being depreciated:				
Buildings	144,469,201	12,224,924	-	156,694,125
Improvements other than buildings	35,362,941	18,770,591	-	54,133,532
Infrastructure	317,032,493	26,027,313	-	343,059,806
Vehicles, machinery and equipment	60,916,384	6,451,586	(648,482)	66,719,488
Total capital assets being depreciated	<u>557,781,019</u>	<u>63,474,414</u>	<u>(648,482)</u>	<u>620,606,951</u>
Less accumulated depreciation for:				
Buildings	(80,250,627)	(4,907,046)	-	(85,157,673)
Improvements other than buildings	(9,500,094)	(1,193,722)	-	(10,693,816)
Infrastructure	(248,207,034)	(10,806,620)	-	(259,013,654)
Vehicles, machinery and equipment	(48,043,595)	(4,806,913)	648,482	(52,202,026)
Total accumulated depreciation	<u>(386,001,350)</u>	<u>(21,714,301)</u>	<u>648,482</u>	<u>(407,067,169)</u>
Total capital assets being depreciated, net	<u>171,779,669</u>	<u>41,760,113</u>	<u>-</u>	<u>213,539,782</u>
Governmental activities capital assets, net	<u>\$ 342,776,507</u>	<u>\$ 86,223,818</u>	<u>\$ (51,143,341)</u>	<u>\$ 377,856,984</u>

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

General government	\$ 2,742,617
Judicial	687,037
Public safety	4,753,885
Public works	11,437,285
Culture and recreation	1,826,581
Health and welfare	266,896
	<u>\$ 21,714,301</u>

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 6 – Capital assets (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
Business-type Activities:				
<i>Water and Sewerage Fund</i>				
Capital assets not being depreciated:				
Land	\$ 998,336	\$ -	\$ -	\$ 998,336
Construction in progress	8,325,213	8,768,015	(7,464,872)	9,628,356
Total capital assets not being depreciated	<u>9,323,549</u>	<u>8,768,015</u>	<u>(7,464,872)</u>	<u>10,626,692</u>
Capital assets being depreciated:				
Land improvements	38,932	-	-	38,932
Buildings	9,566,331	-	-	9,566,331
Utility plant and distribution systems	299,594,722	7,625,454	-	307,220,176
Donated subdivisions	126,637,614	5,406,098	-	132,043,712
Machinery and equipment	11,149,223	819,223	-	11,968,446
Furniture and fixtures	220,702	-	-	220,702
Vehicles	6,648,760	177,456	(13,345)	6,812,871
Total capital assets being depreciated	<u>453,856,284</u>	<u>14,028,231</u>	<u>(13,345)</u>	<u>467,871,170</u>
Less accumulated depreciation for:				
Land improvements	(13,449)	(2,033)	-	(15,482)
Buildings	(3,346,856)	(362,906)	-	(3,709,762)
Utility plant and distribution systems	(100,672,475)	(7,381,190)	-	(108,053,665)
Donated subdivisions	(51,120,900)	(3,028,719)	-	(54,149,619)
Machinery and equipment	(7,230,860)	(701,693)	-	(7,932,553)
Furniture and fixtures	(202,073)	(1,542)	-	(203,615)
Vehicles	(5,674,535)	(411,112)	13,345	(6,072,302)
Total accumulated depreciation	<u>(168,261,148)</u>	<u>(11,889,195)</u>	<u>13,345</u>	<u>(180,136,998)</u>
Total capital assets being depreciated, net	<u>285,595,136</u>	<u>2,139,036</u>	<u>-</u>	<u>287,734,172</u>
Water and Sewerage Fund capital assets, net	<u>\$ 294,918,685</u>	<u>\$ 10,907,051</u>	<u>\$ (7,464,872)</u>	<u>\$ 298,360,864</u>

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 6 – Capital assets (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
Business-type Activities - continued:				
<i>Storm Water Utility Fund</i>				
Capital assets not being depreciated:				
Land	\$ 651,168	\$ -	\$ -	\$ 651,168
Capital assets being depreciated:				
Land improvements	847,568	-	-	847,568
Machinery and equipment	3,394,191	679,613	-	4,073,804
Furniture and fixtures	8,449	-	-	8,449
Vehicles	1,600,631	112,539	(23,352)	1,689,818
Storm water systems	14,957,052	905,671	-	15,862,723
Donated subdivisions	49,497,687	2,947,594	-	52,445,281
Total capital assets being depreciated	<u>70,305,578</u>	<u>4,645,417</u>	<u>(23,352)</u>	<u>74,927,643</u>
Less accumulated depreciation for:				
Land improvements	(605,812)	(41,388)	-	(647,200)
Machinery and equipment	(1,603,993)	(350,260)	-	(1,954,253)
Furniture and fixtures	(8,449)	-	-	(8,449)
Vehicles	(1,292,282)	(122,792)	23,352	(1,391,722)
Storm water systems	(3,873,804)	(748,049)	-	(4,621,853)
Donated subdivisions	(26,931,077)	(2,170,526)	-	(29,101,603)
Total accumulated depreciation	<u>(34,315,417)</u>	<u>(3,433,015)</u>	<u>23,352</u>	<u>(37,725,080)</u>
Total capital assets being depreciated, net	<u>35,990,161</u>	<u>1,212,402</u>	<u>-</u>	<u>37,202,563</u>
Storm Water Utility Fund capital assets, net	<u>\$ 36,641,329</u>	<u>\$ 1,212,402</u>	<u>\$ -</u>	<u>\$ 37,853,731</u>
<i>Solid Waste Management Fund</i>				
Capital assets not being depreciated:				
Land	\$ 552,894	\$ -	\$ -	\$ 552,894
Capital assets being depreciated:				
Land improvements	6,446,319	-	-	6,446,319
Buildings	907,096	-	-	907,096
Machinery and equipment	511,303	-	-	511,303
Total capital assets being depreciated	<u>7,864,718</u>	<u>-</u>	<u>-</u>	<u>7,864,718</u>
Less accumulated depreciation for:				
Land improvements	(6,446,319)	-	-	(6,446,319)
Buildings	(323,624)	(34,891)	-	(358,515)
Machinery and equipment	(403,594)	(19,317)	-	(422,911)
Total accumulated depreciation	<u>(7,173,537)</u>	<u>(54,208)</u>	<u>-</u>	<u>(7,227,745)</u>
Total capital assets being depreciated, net	<u>691,181</u>	<u>(54,208)</u>	<u>-</u>	<u>636,973</u>
Solid Waste Management Fund capital assets, net	<u>\$ 1,244,075</u>	<u>\$ (54,208)</u>	<u>\$ -</u>	<u>\$ 1,189,867</u>

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 6 – Capital assets (Continued)

	Beginning			Ending
	<u>Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balances</u>
Business-type Activities - continued:				
<i>Savannah Rapids Pavilion</i>				
Capital assets not being depreciated:				
Land	\$ 134,630	\$ -	\$ -	\$ 134,630
Capital assets being depreciated:				
Buildings	5,618,373	-	-	5,618,373
Machinery and equipment	19,958	-	-	19,958
Vehicles	<u>5,370</u>	<u>-</u>	<u>-</u>	<u>5,370</u>
Total capital assets being depreciated	<u>5,643,701</u>	<u>-</u>	<u>-</u>	<u>5,643,701</u>
Less accumulated depreciation for:				
Buildings	(3,996,094)	(132,325)	-	(4,128,419)
Machinery and equipment	(19,958)	-	-	(19,958)
Vehicles	<u>(5,370)</u>	<u>-</u>	<u>-</u>	<u>(5,370)</u>
Total accumulated depreciation	<u>(4,021,422)</u>	<u>(132,325)</u>	<u>-</u>	<u>(4,153,747)</u>
Total capital assets being depreciated, net	<u>1,622,279</u>	<u>(132,325)</u>	<u>-</u>	<u>1,489,954</u>
Rental Facilities Fund capital assets, net	<u>\$ 1,756,909</u>	<u>\$ (132,325)</u>	<u>\$ -</u>	<u>\$ 1,624,584</u>
<i>Communication Utility Fund</i>				
Capital assets being depreciated:				
Infrastructure	\$ 16,460,876	\$ 551,530	\$ -	\$ 17,012,406
Vehicles	164,866	-	-	164,866
Machinery and equipment	<u>2,309,477</u>	<u>-</u>	<u>-</u>	<u>2,309,477</u>
Total capital assets being depreciated	<u>18,935,219</u>	<u>551,530</u>	<u>-</u>	<u>19,486,749</u>
Less accumulated depreciation for:				
Infrastructure	(5,896,097)	(803,518)	-	(6,699,615)
Vehicles	(94,452)	(21,029)	-	(115,481)
Machinery and equipment	<u>(1,756,995)</u>	<u>(224,084)</u>	<u>-</u>	<u>(1,981,079)</u>
Total accumulated depreciation	<u>(7,747,544)</u>	<u>(1,048,631)</u>	<u>-</u>	<u>(8,796,175)</u>
Total capital assets being depreciated, net	<u>11,187,675</u>	<u>(497,101)</u>	<u>-</u>	<u>10,690,574</u>
Communications Utility Fund capital assets, net	<u>\$ 11,187,675</u>	<u>\$ (497,101)</u>	<u>\$ -</u>	<u>\$ 10,690,574</u>

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 6 – Capital assets (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
Discretely presented component units:				
<i>DACC</i>				
Capital assets not being depreciated:				
Land	\$ 2,109,440	\$ 4,530,794	\$ (640,853)	\$ 5,999,381
Capital assets being depreciated:				
Furniture and equipment	8,927	-	-	8,927
Less accumulated depreciation	-	(1,488)	-	(1,488)
Total capital assets being depreciated, net	8,927	(1,488)	-	7,439
DACC capital assets, net	\$ 2,118,367	\$ 4,529,306	\$ (640,853)	\$ 6,006,820
 <i>CCCVB</i>				
Capital assets being depreciated:				
Furniture and equipment	\$ 26,490	\$ 7,356	\$ (18,946)	\$ 14,900
Less accumulated depreciation	(19,701)	(1,188)	14,614	(6,275)
Total capital assets being depreciated, net	6,789	6,168	(4,332)	8,625
CCCVB capital assets, net	\$ 6,789	\$ 6,168	\$ (4,332)	\$ 8,625
 <i>GCHRL</i>				
Capital assets being depreciated:				
Furniture and equipment	\$ 13,066	\$ -	\$ -	\$ 13,066
Less accumulated depreciation	(12,413)	(653)	-	(13,066)
Total capital assets being depreciated, net	653	(653)	-	-
GCHRL capital assets, net	\$ 653	\$ (653)	\$ -	\$ -

Note 7 - Long-term and short-term obligations

A. General obligation bonds

General Obligation Bonds Series 2015 – serviced by special purpose local option sales taxes

On July 30, 2015, the County issued the \$15,000,000 Columbia County, Georgia, General Obligation Sales Tax Bonds, Series 2015, with interest rates ranging between 4.0% and 5.0%. The Series 2015 Bonds were issued to (a) finance the costs of acquiring, constructing, and equipping certain capital outlay projects of the County, (b) pay capitalized interest and (c) pay expenses incident to the issuance of the Bonds. Interest on the Series 2015 bonds is to be paid semi-annually on April 1 and October 1 and principal is paid April 1 of each year.

General Obligation Refunding Bonds, Series 2016A – serviced by property taxes dedicated for debt service

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

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

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

General Obligation Bonds Series 2017 – serviced by property taxes dedicated for debt service

On February 14, 2017, the County issued the \$60,000,000 Columbia County, Georgia, General Obligation Bonds, Series 2017, with an interest rate of 5.0%. The Series 2017 Bonds were issued to (a) finance the costs of acquiring, constructing, and equipping certain capital outlay projects of the County and (b) pay expenses incident to the issuance of the Bonds. Interest on the Series 2017 bonds is to be paid semi-annually on January 1 and July 1 and principal is paid January 1 of each year.

B. Summary of General Obligation Bonds outstanding

A summary of general obligation bond indebtedness as of June 30, 2021, is as follows:

General Obligation Sales Tax Bonds, Series 2015	\$	5,495,000
General Obligation Refunding Bonds, Series 2016A		6,530,000
General Obligation Bonds, Series 2017		53,795,000
Bond issue premiums		9,021,201
Total outstanding general obligation bond debt	\$	<u><u>74,841,201</u></u>

The annual principal and interest requirements for the County's outstanding general obligation debt as of June 30, 2021, are:

June 30,	Principal	Interest	Total	Coupon Rate
General Obligation Sales Tax Bonds, Series 2015				
2022	2,680,000	274,750	2,954,750	5.00
2023	2,815,000	140,750	2,955,750	5.00
	<u>\$ 5,495,000</u>	<u>\$ 415,500</u>	<u>\$ 5,910,500</u>	
General Obligation Refunding Bonds, Series 2016A				
2022	2,105,000	118,193	2,223,193	1.81
2023	2,180,000	80,093	2,260,093	1.81
2024	2,245,000	40,635	2,285,635	1.81
	<u>\$ 6,530,000</u>	<u>\$ 238,921</u>	<u>\$ 6,768,921</u>	
General Obligation Bonds, Series 2017				
2022	2,275,000	2,689,750	4,964,750	5.00
2023	2,390,000	2,576,000	4,966,000	5.00
2024	2,505,000	2,456,500	4,961,500	5.00
2025	2,635,000	2,331,250	4,966,250	5.00
2026	2,765,000	2,199,500	4,964,500	5.00
2027-2031	16,030,000	8,781,500	24,811,500	5.00
2032-2036	20,470,000	4,351,250	24,821,250	5.00
2037	4,725,000	236,250	4,961,250	5.00
	<u>\$ 53,795,000</u>	<u>\$ 25,622,000</u>	<u>\$ 79,417,000</u>	

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

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

C. Revenue Bonds – serviced by the Water and Sewerage Fund (the “System”)

The Water and Sewerage Revenue Bond Resolutions provide that certain funds be established and maintained while the bonds are outstanding. The funds required and the purpose of each, are as follows:

1. Revenue Fund - To receive all revenue of the water and sewer operation, and fund the other required funds.
2. Sinking Funds - To provide a means for payment of principal and interest.
3. Renewal and Extension Fund - To make replacements, additions, extensions and improvements to the system, and to pay principal and interest on bonds and any obligations payable from the sinking fund.
4. Arbitrage Rebate Fund - To assure compliance with the provisions of the Internal Revenue Code.

The resolutions specify the minimum levels of funding required to be maintained in the sinking funds and the Renewal and Extension fund. The following is a schedule of the outstanding revenue bonds in the System:

Series 2014

In connection with the refunding of the 2004 Water and Sewerage Revenue Bonds, the System issued a direct purchase Water and Sewerage Refunding Revenue Bond, Series 2014, in the aggregate principal amount of \$9,060,000.

The Series 2014 Bond is secured by a pledge of and charge or lien on the net revenues of the Water and Sewerage System, as governed by the master bond resolution adopted on August 17, 2010. Interest is to be paid semi-annually on June 1 and December 1 of each year and principal is to be paid annually on June 1 of each year.

Series 2020

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

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

The Series 2020 Bonds are secured by a pledge of and charge or lien on the net revenues of the Water and Sewerage System, as governed by the master bond resolution adopted on August 17, 2010, and on a parity basis with the prior bonds. Interest is to be paid semi-annually on June 1 and December 1 of each year and principal is to be paid annually on June 1 of each year.

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

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

D. Summary of Revenue Bonds outstanding

A summary of revenue bond indebtedness as of June 30, 2021, is as follows:

Water and Sewerage Refunding Revenue Bonds, Series 2014	\$ 4,545,000
Water and Sewerage Refunding Revenue Bonds, Series 2020	43,170,000
Bond issuance premiums	<u>9,597,708</u>
 Total Outstanding Revenue Debt	 \$ <u>57,312,708</u>

The bonds are payable solely from net revenues of the System through 2035. Pursuant to the master bond resolution, the County is to establish rates that will always provide net revenues in each bond year which shall not be less than 110% of the debt service requirement for such bond year, plus 100% of the amounts required to be deposited into the sinking fund accounts. Annual principal and interest payments on the bonds are expected to require less than 50% of the net revenues. The total principal and interest remaining to be paid on the bonds is \$64,713,778. Principal and interest paid for the current year and net income available for debt service were \$6,256,794 and \$17,852,929, respectively.

The annual requirements of principal and interest to amortize each of the County's outstanding revenue debt as of June 30, 2021, are as follows:

Business-type Activities				
Revenue Bond Debt				
June 30,	Principal	Interest	Total	Coupon Rate
<u>Water and Sewerage Refunding Revenue Bonds, Series 2014</u>				
2022	935,000	115,198	1,050,198	2.53
2023	280,000	91,499	371,499	2.53
2024	285,000	84,402	369,402	2.53
2025	3,045,000	77,179	3,122,179	2.53
	<u>\$ 4,545,000</u>	<u>\$ 368,278</u>	<u>\$ 4,913,278</u>	
<u>Water and Sewerage Refunding Revenue Bonds, Series 2020</u>				
2022	3,045,000	2,158,500	5,203,500	5.00
2023	3,875,000	2,006,250	5,881,250	5.00
2024	4,070,000	1,812,500	5,882,500	5.00
2025	1,525,000	1,609,000	3,134,000	5.00
2026	2,440,000	1,532,750	3,972,750	5.00
2027-2031	14,135,000	5,709,000	19,844,000	5.00
2032-2035	14,080,000	1,802,500	15,882,500	5.00
	<u>\$ 43,170,000</u>	<u>\$ 16,630,500</u>	<u>\$ 59,800,500</u>	

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

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

E. Lease purchase agreements

Motorola Solutions, Inc.

In February 2012, the County entered into a lease purchase agreement with Motorola Solutions, Inc. for the purchase of an 800 MHZ Trunked Radio System. The total cost of the system was \$6,950,750, with a down payment of \$3,500,000, leaving a balance to finance of \$3,450,750 at a lease rate of 3.19%. The lease term is for ten years with principal and interest to be paid annually on March 1 of each year. The radio system is included as a capital asset in the government-wide statement of net position, and the expense resulting from amortization of the asset recorded under this lease purchase agreement is included with depreciation expense.

PNC Equipment Finance, LLC

In August 2017, the County entered into a lease purchase agreement with PNC Equipment Finance, LLC for the purchase of a 2018 Pierce Impel Pumper for the Fire Services Division. The total cost of the equipment to be financed was \$515,179 at a lease rate of 3.257%. The lease term is for ten years with principal and interest to be paid annually on August 10 of each year. The equipment is included as a capital asset in the government-wide statement of net position, and the expense resulting from amortization of the asset recorded under this lease purchase agreement is included with depreciation expense.

The annual requirements of principal and interest for the County's outstanding lease purchase agreements as of June 30, 2021, are as follows:

<u>Governmental Activities</u>			
<u>Lease Purchase Agreements</u>			
<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	444,729	24,925	469,654
2023	50,485	10,705	61,190
2024	52,129	9,061	61,190
2025	53,827	7,363	61,190
2026	55,580	5,610	61,190
2027-2028	116,650	5,730	122,380
	<u>\$ 773,400</u>	<u>\$ 63,394</u>	<u>\$ 836,794</u>

F. Land purchase agreement

In December 2016, the County entered into a land purchase agreement for the purchase of 79.402 acres. The total cost of the land was \$1,193,504, with a down payment of \$240,680, leaving a balance to finance of \$952,824. The payment term is for four years with principal to be paid annually on December 20th of each year. The County executed a note and security deed for no interest to the seller for the debt discussed above. During fiscal year 2021, the County made the final payment on the note. As a result, the note is no longer a liability of the County. The land is included as a capital asset in the government-wide statement of net position.

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

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

G. Refunding and Advance Refunding

On May 8, 2014, the County issued a direct purchase Water and Sewerage Refunding Revenue Bond in the aggregate principal amount of \$9,060,000, with an interest rate of 2.535%, to refund \$8,910,000 of outstanding 2004 Water and Sewerage Revenue Bonds with interest rates ranging from 3.5% to 5.0%. The net proceeds of \$8,942,547 (after payment of \$117,453 of placement agent fees and other issuance costs) plus an additional \$162,734 of the 2004 Series sinking fund monies were used to repay the 2004 Water and Sewerage Revenue Bonds.

The current refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$186,738. This difference, reported in the accompanying financial statements as a deferred inflow, is being charged to operations through the year 2025 using the straight-line method, which is not significantly different from the effective-interest method. The County completed the refunding to reduce its total debt service payments over the next 11 years by approximately \$1.2 million and to obtain an economic gain (difference between present values of the old and new debt service payments) of approximately \$1.0 million.

On October 6, 2016, the County issued a \$14,400,000 direct purchase general obligation refunding bond, Series 2016A, with an interest rate of 1.81% to refund \$14,155,000 of the outstanding series 2007A general obligation bonds with interest rates ranging from 4.0% - 4.25%. The net proceeds of \$14,243,908 plus an additional \$195,712 of the 2007A sinking fund monies were used to repay all of the outstanding 2007A Series bonds maturing in 2018 through 2024. As a result, the 2007A Series bonds are no longer a liability of the County.

The current refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$28,025. This difference, reported in the accompanying government-wide financial statements as a deferred inflow, is being charged to operations through the year 2024 using the straight-line method, which is not significantly different from the effective-interest method. The County completed the refunding to reduce its total debt service payments over the next 7 years by approximately \$1.2 million and to obtain an economic gain (difference between present values of the old and new debt service payments) of approximately \$1.1 million.

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

The refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$412,399. This gain, combined with the previous unamortized loss of \$2,143,330, is reported in the accompanying financial statements as a deferred outflow and is being charged to operations through the year 2035 using the straight-line method, which is not significantly different from the effective-interest method. The County completed the refunding to reduce its total debt service payments over the next 15 years by approximately \$5.7 million and to obtain an economic gain (difference between present values of the old and new debt service payments) of approximately \$4.9 million.

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

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

H. Changes in long-term liabilities

The following is a summary of long-term debt transactions for the year ended June 30, 2021. Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the totals for governmental activities. At year end, \$120,820 of internal service funds compensated absences is included in the following amounts. Also, for the governmental activities, compensated absences and the net OPEB liability are generally liquidated by the general fund.

	Beginning Balances	Additions	Reductions	Ending Balances	Current Portion
Governmental activities:					
Bonds payable:					
General Obligation Bonds:					
Series 2015	\$ 8,050,000	\$ -	\$ (2,555,000)	\$ 5,495,000	\$ 2,680,000
Series 2016A	8,575,000	-	(2,045,000)	6,530,000	2,105,000
Series 2017	55,980,000	-	(2,185,000)	53,795,000	2,275,000
Bond issuance premiums	9,863,633	-	(842,432)	9,021,201	-
Total bonds payable	<u>82,468,633</u>	<u>-</u>	<u>(7,627,432)</u>	<u>74,841,201</u>	<u>7,060,000</u>
Other liabilities:					
Net OPEB liability	6,698,423	28,973	-	6,727,396	-
Land purchase agreement	238,206	-	(238,206)	-	-
Lease purchase agreements	1,204,351	-	(430,951)	773,400	444,729
Compensated absences	9,199,104	4,375,614	(5,491,236)	8,083,482	4,041,741
Total other liabilities	<u>17,340,084</u>	<u>4,404,587</u>	<u>(6,160,393)</u>	<u>15,584,278</u>	<u>4,486,470</u>
Governmental activities long-term liabilities	<u>\$ 99,808,717</u>	<u>\$ 4,404,587</u>	<u>\$ (13,787,825)</u>	<u>\$ 90,425,479</u>	<u>\$ 11,546,470</u>
Business-type activities:					
Revenue debt:					
Water and Sewerage Refunding Bonds:					
Series 2014	4,825,000	-	(280,000)	4,545,000	935,000
Series 2020	46,690,000	-	(3,520,000)	43,170,000	3,045,000
Bond issuance premiums	10,299,979	-	(702,271)	9,597,708	-
Total revenue debt	<u>61,814,979</u>	<u>-</u>	<u>(4,502,271)</u>	<u>57,312,708</u>	<u>3,980,000</u>
Other liabilities:					
Net OPEB liability	1,185,152	5,671	-	1,190,823	-
Compensated absences	1,622,132	555,952	(703,534)	1,474,550	737,275
Liability for landfill closure and postclosure care costs	7,912,240	615,221	(520,274)	8,007,187	333,633
Total other liabilities	<u>10,719,524</u>	<u>1,176,844</u>	<u>(1,223,808)</u>	<u>10,672,560</u>	<u>1,070,908</u>
Business-type activities long-term liabilities	<u>\$ 72,534,503</u>	<u>\$ 1,176,844</u>	<u>\$ (5,726,079)</u>	<u>\$ 67,985,268</u>	<u>\$ 5,050,908</u>

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

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

I. Discretely presented component units

Development Authority Taxable Revenue Bond, Series 2017

On December 28, 2017, the DACC issued a \$5,300,000 direct purchase taxable revenue bond, Series 2017, with an interest rate of 3.62%. The Series 2017 Bond was issued to finance the acquisition of property for the development of an industrial park, with the intent to lease or sell portions of the property for the purposes of developing trade, commerce, industry and employment opportunities. Interest on the Series 2017 Bond is to be paid semi-annually on May 1 and November 1 of each year and principal is to be paid annually on November 1 of each year.

The Series 2017 Bond is secured in accordance with provisions of an intergovernmental contract between the DACC and the County, whereas the County agrees to provide funds, subject to a one mill limitation, which shall be sufficient to pay the principal of and interest due on the Bond, if funds are not available from revenues received through the development and sale of the property. Because the County is currently providing funds for the debt service payments, an intergovernmental payable and receivable are recognized in the government-wide statement of net position.

Development Authority Taxable Revenue Bond, Series 2020

On December 29, 2020, the DACC issued a \$11,217,000 direct purchase taxable revenue bond, Series 2020, with an interest rate of 2.03%. The Series 2020 Bond was issued to finance the acquisition and improvement of property for the development of an industrial park for the purpose of promoting trade, commerce, industry and employment opportunities. Interest on the Series 2020 Bond is to be paid semi-annually on May 1 and November 1 of each year and principal is to be paid annually on November 1 of each year.

The Series 2020 Bond is secured in accordance with provisions of an intergovernmental contract between the DACC and the County, whereas the County agrees to provide funds, subject to a one mill limitation, which shall be sufficient to pay the principal of and interest due on the Bond, in the event the DACC is unable to pay the debt service on the Bond. The annual requirements of principal and interest as of June 30, 2021, are as follows:

DACC			
Taxable Revenue Bond, Series 2017			
June 30,	Principal	Interest	Total
2022	546,000	144,474	690,474
2023	566,000	124,347	690,347
2024	586,000	103,496	689,496
2025	608,000	81,884	689,884
2026	630,000	59,477	689,477
2027-2028	1,328,000	48,508	1,376,508
	\$ 4,264,000	\$ 562,186	\$ 4,826,186
Taxable Revenue Bond, Series 2020			
June 30,	Principal	Interest	Total
2022	608,000	221,575	829,575
2023	871,000	206,643	1,077,643
2024	888,000	188,862	1,076,862
2025	904,000	170,723	1,074,723
2026	922,000	152,220	1,074,220
2027-2030	7,024,000	405,250	7,429,250
	\$ 11,217,000	\$ 1,345,273	\$ 12,562,273

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

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

The following is a summary of long-term debt transactions for the discretely presented component units for the year ended June 30, 2021:

	Beginning Balances	Additions	Reductions	Ending Balances	Current Portion
DACC					
Taxable Revenue Bond, Series 2017	\$ 4,791,000	\$ -	\$ (527,000)	\$ 4,264,000	\$ 546,000
Taxable Revenue Bond, Series 2020	-	11,217,000	-	11,217,000	608,000
DACC long-term liabilities	<u>\$ 4,791,000</u>	<u>\$ 11,217,000</u>	<u>\$ (527,000)</u>	<u>\$ 15,481,000</u>	<u>\$ 1,154,000</u>
Board of Health					
Compensated absences	\$ 79,581	\$ -	\$ -	\$ 79,581	\$ 79,581
Net pension liability	1,353,255	-	(150,180)	1,203,075	-
Net OPEB liability	245,208	-	(51,065)	194,143	-
Board of Health long-term liabilities	<u>\$ 1,678,044</u>	<u>\$ -</u>	<u>\$ (201,245)</u>	<u>\$ 1,476,799</u>	<u>\$ 79,581</u>
GCHRL					
Compensated absences	\$ 175,676	\$ 125,838	\$ (121,634)	\$ 179,880	\$ 89,940
GCHRL long-term liabilities	<u>\$ 175,676</u>	<u>\$ 125,838</u>	<u>\$ (121,634)</u>	<u>\$ 179,880</u>	<u>\$ 89,940</u>

Note 8 – Unavailable/unearned revenues

The balance of unavailable revenues and unearned revenues in the fund financial statements and unearned revenues in the government-wide financial statements at year-end are composed of the following elements:

	Unavailable Revenue	Unearned Revenue
Taxes receivable net of allowance, unavailable - General Fund	\$ 31,443	\$ -
Taxes receivable net of allowance, unavailable - Special Revenue Fund	26,912	-
Accounts receivable, unavailable - Special Revenue Fund	1,252	-
Taxes receivable net of allowance, unavailable - Debt Service Fund	10,151	-
Income received in advance of being earned - General Fund	-	171,924
Grant proceeds received in advance of being earned - Special Revenue Fund	-	15,219,929
Rental income received in advance of being earned - Special Revenue Fund	-	10,625
Rental income received in advance of being earned - Enterprise Fund	-	217,086
	<u>\$ 69,758</u>	<u>\$ 15,619,564</u>

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 9 - Landfill closure and postclosure care cost

State and Federal laws and regulations require that the County place a final cover on its landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the County is required to report a portion of these costs as operating expense in each period based on landfill capacity used as of each balance sheet date. After the initial calculation of the current closure and postclosure care costs, these costs are required to be adjusted annually for the effects of inflation or deflation, technology, or applicable laws or regulations. The County has two cells at the landfill, both of which are currently closed and no longer accepting waste. As of June 30, 2021, the County has a remaining 19 years of monitoring. Adequate funding is available in the Solid Waste Management Fund to support closure and post-closure operations. The estimated liabilities for landfill closure and postclosure costs as of June 30, 2021, are as follows:

Cell	Usage	Estimated Liability
Unlined cell	100%	\$ 1,529,413
D Cell	100%	6,477,774
Total		\$ 8,007,187

Note 10 – Fund balance classifications

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

	Nonmajor Governmental Funds
Special Programs, restricted:	
Building inspections	\$ 1,640,843
Library	505,921
E911	2,171,709
Courts	935,816
Sheriff	755,757
Tourism & events	488,765
Generators	49,174
Transportation/roads	4,420,430
Total restricted	\$ 10,968,415
Special Programs, committed:	
Recreation	\$ 153,476
Street lights districts	2,343,777
Sheriff	66,652
Tourism & events	46,390
Total committed	\$ 2,610,295

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 11 – Conduit debt obligations

From time to time, the DACC has issued tax exempt industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private sector entity served by the bond issuance. Neither the DACC, the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of June 30, 2021, there was one series of DACC tax exempt industrial revenue bonds outstanding, with an aggregate principal amount of \$9,215,000.

Note 12 - Risk management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; losses resulting from providing accident and health benefits to employees, retirees, and their dependents; and natural disasters. Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. An excess coverage insurance policy covers individual claims. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs and other economic and social factors. The County established internal service funds for the employee group health program and property/general liability claims. Workers' compensation claims are accounted for within the General Fund since payment is expected to be made within one year. The County made no reduction in its insurance coverage during the year ended June 30, 2021. During the past three years claims have not exceeded insurance coverage. The County believes that the insurance coverage is adequate.

The County provides a self-funded employee group health program in which a third party administrator is employed to process claims. Specific stop loss coverage in the amount of \$250,000 per covered individual is maintained to reduce the exposure from catastrophic claims. IBNR claims are accounted for as accrued expenses in the Employee Medical Plan Internal Service Fund. Contributions are paid into the Employee Medical Fund by all other participating funds and are available to pay claims, claim reserves and administrative costs of the program. Management continues to monitor the performance of this fund to ensure that contributions charged to the funds and employees of the County are adequate.

The County accounts for the employee flexible spending account within the Employee Medical Fund. The balance in accounts payable for this fund shown in the accompanying financial statements includes a flexible spending accounts receivable of \$14,780.

The County has joined together with other municipalities in the state as a member of the Association of County Commissioners of Georgia Interlocal Risk Management Agency Property and Liability Insurance Fund (ACCG-IRMA) and the ACCG Group Self-Insurance Workers Compensation Fund (ACCG-GSIWCF), public entity risk pools currently operating as a common risk management and insurance program for member local governments. As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's agent and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The County is also to allow the pool's agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds. The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member government contract and in accordance with the worker's compensation law of Georgia. The funds are to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

As a participant in the ACCG-GSIWCF, which also provides claims administration and loss control services, the County has a \$250,000 loss retention level, which means that the County retains the first \$300,000 (in the form of a deductible) on its workers' compensation claims. Premiums are paid into the General Fund by all other participating funds and are available to pay claims, claim reserves and administrative costs of the program. These interfund premiums are used to reduce the amount of claims expenditure reported in the General Fund.

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 12 - Risk management (Continued)

During 1994, Columbia County entered into an agreement with the ACCG-IRMA to provide coverage for property, automobile, general liability, law enforcement liability, public officials' liability, crime and boiler and machinery exposures. The County has a loss retention level of \$100,000 per occurrence, which means that the County retains the first \$100,000 (in the form of a deductible) on such claims. The County separately budgets funds for claims for which no governmental immunity exists, and other claims which the County deems appropriate for payment. Premiums are paid into the Risk Management Fund by all other participating funds and are available to pay claims, claim reserves and administrative costs of the program.

IBNR claims have been accrued as claims liabilities based primarily upon the fund's third party administrator's claims projections and are included in current year claims estimates. Changes in the balances of claims payable in the respective funds during fiscal years 2021 and 2020 are as follows:

2021	General Fund	Employee Medical	Risk Management	Total
Unpaid claims, beginning	\$ 411,626	\$ 1,500,000	\$ 445,570	\$ 2,357,196
Incurred claims	1,432,003	9,531,296	689,867	11,653,166
Claims paid	<u>(674,953)</u>	<u>(9,531,296)</u>	<u>(557,626)</u>	<u>(10,763,875)</u>
Unpaid claims, ending	<u>\$ 1,168,676</u>	<u>\$ 1,500,000</u>	<u>\$ 577,811</u>	<u>\$ 3,246,487</u>
2020				
Unpaid claims, beginning	\$ 380,378	\$ 1,500,000	\$ 271,241	\$ 2,151,619
Incurred claims	429,916	10,960,188	899,615	12,289,719
Claims paid	<u>(398,668)</u>	<u>(10,960,188)</u>	<u>(725,286)</u>	<u>(12,084,142)</u>
Unpaid claims, ending	<u>\$ 411,626</u>	<u>\$ 1,500,000</u>	<u>\$ 445,570</u>	<u>\$ 2,357,196</u>

Note 13 - Pension plans

Defined Contribution Plan

The County and its qualified employees participate in the Columbia County Money Purchase Retirement Plan, a defined contribution pension plan, in accordance with Section 401(a) of the Internal Revenue Code. On November 21, 2006, the County adopted the administrative services agreement with the International City/County Management Association Retirement Corporation (ICMA-RC), the Plan Administrator. On February 20, 2007, the County executed the *Declaration of Trust* of the ICMA-RC Retirement Trust. The ICMA-RC is to act as the public plan sponsor for employees participating in the 401(a) retirement plan of the County with the responsibility to obtain investment alternatives and services for employees participating in the plan.

Compensation as defined by the plan and trust document is all of each participant's W-2 earnings which are actually paid to the employee (working at least 1,000 hours per year) during the plan year by Columbia County for services rendered to the Employer, plus any contributions made pursuant to a salary reduction agreement which are not includible in the gross income of the Participant under section 125, 132(f)(4), 402(e)(3), 402(h)(1)(B), 406(b), 414(h)(2) or 457(b) of the Internal Revenue Code. Plan provisions and contribution requirements are established and may be amended by the Columbia County Board of Commissioners.

The maximum contribution by the County to an employee's retirement account is 8%, which consists of (a) a base amount equal to 4% of the annual salary of an employee plus (b) a matching contribution equal to one half of the amount an employee voluntarily contributes into the deferred compensation plan, up to a maximum of 4% of the employee's annual salary. The vesting schedule for the employer portion of the contribution is as follows:

Year 1	0%
Year 2	25%
Year 3	50%
Year 4	75%
Year 5	100%

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 13 - Pension plans (Continued)

All regular employees who work more than 1,000 hours during the calendar year are eligible to participate by receiving contributions from the County into the plan. At June 30, 2021, 98.8% or 1,256 of the County's 1,271 employees were eligible to receive employer contributions into the plan. The payroll for eligible employees amounted to \$62,751,442 for the year ended June 30, 2021. During the year ended June 30, 2021, the County contributed \$4,597,668 to the defined contribution plan, or approximately 7% of the covered payroll. The defined contribution plan assets at June 30, 2021, are as follows (reported at fair value for financial reporting purposes):

Money Funds	\$	11,055,714
Mutual Funds		<u>68,902,911</u>
 Total assets	 \$	 <u><u>79,958,625</u></u>

Deferred Compensation Plan

The County has adopted a deferred compensation plan, the Columbia County Deferred Compensation Plan, in accordance with Section 457 of the Internal Revenue Code. The plan allows any employee participant to defer gross compensation in an amount not to exceed \$19,000 for calendar year 2021. Any employee participant who reaches age 50 before the end of the calendar year 2021 is eligible to contribute an additional amount not to exceed \$6,000 per year. All administration costs of the plan are deducted from the participants' accounts. Benefit payments are payable upon termination of employment, unforeseeable emergency, retirement or death. The Custodial Account Agreement requires the County set aside assets and income from the plan in trust for the exclusive benefit of the participants and their beneficiaries. The County is in compliance with the agreement.

The County believes that it has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

Investments are managed by the Plan Administrator, the International City/County Management Association Retirement Corporation (ICMA-RC). ICMA-RC provides at least 15 investment options covering a variety of asset classes ranging from aggressive growth equity mutual funds to bond mutual funds to stable value and money market funds. Employees can invest in one or all of the funds.

At June 30, 2021, 92.9% or 1,181 of the County's 1,271 employees were participants in the deferred compensation plan. The employees of the County contributed \$4,586,227 to the deferred compensation plan during the year ended June 30, 2021. No other contributions are made into this plan.

The County has amended its plan to comply with the requirements of subsection (g) of Internal Revenue Code Section 457 and it has adopted GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. All assets and income of the plan described in subsection (b)(6) are held in trust for the exclusive benefit of the participants and their beneficiaries.

Defined Benefit Plans

Certain employees, elected officials, and appointed officials are eligible for participation in various multiple employer cost-sharing defined benefit pension plans. The County does not make contributions to the plans, qualifying the plans as special funding situations under the requirements of GASB guidance. Management has determined the related impact on the financial statements to be immaterial. Further information may be obtained from the individual plans, as listed below:

- Sheriff's Retirement Fund of Georgia
- Magistrates' Retirement Fund of Georgia
- Georgia Firefighters' Pension Fund
- Judges of the Probate Courts Retirement Fund of Georgia
- Superior Court Clerks' Retirement Fund of Georgia
- Georgia Judicial Retirement System
- Employees' Retirement System of Georgia

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 13 - Pension plans (Continued)

Discretely presented component units – Defined Benefit Plan - Board of Health

All full-time employees of the Board are qualified for participation in the Employees' Retirement System of Georgia ("ERS"). For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the ERS and additions to/deductions from ERS' fiduciary net position have been determined on the same basis as they are reported by ERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Plan Description – ERS is a cost-sharing multiple-employer defined benefit pension plan established by the Georgia General Assembly during the 1949 Legislative Session for the purpose of providing retirement allowances for employees of the state of Georgia and its political subdivisions. ERS is directed by a Board of Trustees. Title 47 of the O.C.G.A. assigns the authority to establish and amend the benefit provisions to the State Legislature. ERS issues a publicly available financial report that can be obtained at www.ers.ga.gov/financials.

Benefits Provided – The ERS Plan supports three benefit tiers: Old Plan, New Plan, and Georgia State Employees' Pension and Savings Plan ("GSEPS"). Employees under the Old Plan started membership prior to July 1, 1982 and are subject to plan provisions in effect prior to July 1, 1982. Members hired on or after July 1, 1982 but prior to January 1, 2009 are New Plan members subject to modified plan provisions. Effective January 1, 2009, new state employees and rehired state employees who did not retain membership rights under the Old or New Plans are members of GSEPS. ERS members hired prior to January 1, 2009 also have the option to irrevocably change their membership to GSEPS.

Under the Old Plan, the New Plan, and GSEPS, a member may retire and receive normal retirement benefits after completion of 10 years of creditable service and attainment of age 60 or 30 years of creditable service regardless of age. Additionally, there are some provisions allowing for early retirement after 25 years of creditable service for members under age 60.

Retirement benefits paid to members are based upon the monthly average of the member's highest 24 consecutive calendar months, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, postretirement cost-of-living adjustments may also be made to members' benefits, provided the members were hired prior to July 1, 2009. The normal retirement pension is payable monthly for life; however, options are available for distribution of the member's monthly pension, at reduced rates, to a designated beneficiary upon the member's death. Death and disability benefits are also available through ERS.

Contributions: Member contributions under the Old Plan are 4% of annual compensation, up to \$4,200, plus 6% of annual compensation in excess of \$4,200. Under the Old Plan, the state pays member contributions in excess of 1.25% of annual compensation. Under the Old Plan, these state contributions are included in the members' accounts for refund purposes and are used in the computation of the members' earnable compensation for the purpose of computing retirement benefits. Member contributions under the New Plan and GSEPS are 1.25% of annual compensation. The Board's total required contribution rate for the year ended June 30, 2021 was 24.66% of annual covered payroll for Old and New Plan members and 21.57% for GSEPS members. The Board's contributions to ERS totaled \$176,437 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 Board 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 net pension liability was based on an actuarial valuation as of June 30, 2019. An expected total pension liability as of June 30, 2020 was determined using standard roll-forward techniques. The Board's proportion of the net pension liability was based on contributions to ERS during the fiscal year ended June 30, 2020. At June 30, 2020, the Employer's proportion was 0.028543%, which was a decrease of 0.004251% from its proportion measured as of June 30, 2019.

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 13 - Pension plans (Continued)

For the year ended June 30, 2021, the Board recognized pension expense of \$212,648. At June 30, 2021, the Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on pension plan investments	\$ 16,994	\$ -
Differences between expected and actual experience	14,655	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	30,118	103,171
Employer contributions subsequent to the measurement date	<u>176,437</u>	<u>-</u>
Total	<u>\$ 238,204</u>	<u>\$ 103,171</u>

Board contributions subsequent to the measurement date of \$176,437 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ending June 30, 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	\$ (50,706)
2023	(25,282)
2024	19,722
2025	14,862
2026	-
Thereafter	<u>-</u>
	<u>\$ (41,404)</u>

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% to 7.00%, including inflation
Investment rate of return	7.30%, net of pension plan investment expense, including inflation

Postretirement 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 two 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 seven years for males and set forward three years for females was used for death after disability retirement. There is a margin for future mortality improvement in the tables used by ERS. 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% to 12% less than the actual number of deaths that occurred during the study period for service retirements and beneficiaries and for disability retirements. Rates of mortality in active service were based on the RP-2000 Employee Mortality Table projected to 2025 with projection scale BB.

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 13 - Pension plans (Continued)

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 to 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 log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset class</u>	<u>Target allocation</u>	<u>Long-term expected real rate of return*</u>
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%
Total	100.00%	

* Rates shown are net of inflation

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

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

	<u>1% Decrease (6.3%)</u>	<u>Current discount rate (7.3%)</u>	<u>1% Increase (8.3%)</u>
Employer's proportionate share of the net pension liability	\$ 1,692,515	\$ 1,203,075	\$ 785,395

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued ERS financial report which is publically available at www.ers.ga.gov/financials.

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 14 – Post employment benefits other than pensions

During the year ended June 30, 2017, the County adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, which establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures for other postemployment benefits (OPEB) that are provided to the employees of state and local governmental employers.

Plan Description

House Bill No. 1820, Act No. 830 passed during the April 7, 2004, legislative session of the Georgia General Assembly and approved by the Governor of Georgia on May 17, 2004, provides continuation of health insurance to certain retired elected officials of the County and may only be amended by the Georgia General Assembly and Governor of Georgia. Resolution No. 05-455R was approved, and may be amended by, the Board to further offer continuation of health insurance to all eligible retirees and their spouses. As a result, the *Columbia County Postretirement Benefit Program*, a single-employer defined benefit OPEB plan, was established. The Columbia County Employee Medical Plan Trust Agreement, which was established and may be amended by the Board, sets forth the benefit provisions of the plan. There are no substantive commitments for benefits other than as stated in the plan. The plan states that these retirees shall be entitled after separation from County employment to continue to participate in and be covered by the health insurance plan of the County with the same benefits as those offered to active employees (medical, dental, and prescription drug), provided that such retiree must have served at least 15 years of employment and pay 100% of the premium associated with such participation. The County currently contracts with United Healthcare to administer the post-employment health care benefits. The plan does not issue a separate stand-alone report and is not included in the report of another entity.

The following schedule reflects employees covered by the benefit terms as of June 30, 2021.

Inactive employees or beneficiaries currently receiving benefit payments	43
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>1,083</u>
	<u>1,126</u>

Funding Policy

The County provides a self-funded employee group health program in which a third party administrator is employed to process claims. Specific stop loss coverage in the amount of \$250,000 per covered individual is maintained to reduce the exposure from catastrophic claims. For active employees, the premium is shared by the employer and employee. Retired employees must contribute 100% of the total premium (both employee and employer portions). For fiscal year 2021, the County contributed \$8.2 million, or 71% of total premiums, and plan members contributed \$3.3 million, or 29% of total premiums, to the employee group health program. The required monthly contribution rates of plan members range from \$76-\$563, depending on the selected plan. When retiree benefits paid from the plan are in excess of retiree contributions into the plan, the County is deemed to have made contributions to the plan on behalf of retirees and/or beneficiaries. For the fiscal year ended June 30, 2021, retiree contributions paid were in excess of retiree claims paid. Therefore, the County contributed \$0 on behalf of retirees and/or beneficiaries to the OPEB Health Care Plan during the fiscal year. The County established and may amend the funding policy for the OPEB Health Care Plan.

Net OPEB Liability

The County’s net OPEB liability was measured as of June 30, 2021, (the “measurement date”) and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2020 (the “valuation date”). No significant changes in the plan or those covered by the plan occurred between the actuarial valuation and measurement dates.

Discount rate. The discount rate as of the actuarial valuation date was 2.21%. The discount rate used to roll forward the total OPEB liability as of the actuarial valuation date to the measurement date was 2.16%. These rates reflect the yield on Bond Buyer 20-Bond GO Index at June 30, 2020 and 2021, respectively.

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

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

Actuarial assumptions. Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continued revision as results are compared to past expectations and new estimates are made about the future. The assumptions used in the June 30, 2021, actuarial valuation are as follows:

Cost Method	Entry Age Normal Method
Payroll Inflation Rate	4.0% per year
Medical Cost Trend Rate	6.5% decreasing by .1% per year to an ultimate rate of 5.0%
Dental Cost Trend Rate	5.5% decreasing by .5% per year to an ultimate rate of 4.0%
Marital Status	80% of retirees are married
Plan participation	80% of future eligible retirees under age 65 elect coverage. 30% of retirees elect spousal coverage. 95% of all retirees and spouses cease coverage at age 65.

Mortality rates were based on the RPH-2006 Mortality Table with MP-2019 scale, with separate rates for males and females, for the beginning of the fiscal year and RPH-2006 with MP-2020 for the end of the fiscal year.

OPEB plan fiduciary net position. The County has elected not to establish a separate trust fund to account for OPEB. Therefore, the fiduciary net position as of June 30, 2021, was \$0.

Changes in the Net OPEB Liability

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Beginning balances	\$ 7,883,575	\$ -	\$ 7,883,575
Changes for the year:			
Service cost	761,693	-	761,693
Interest	173,420	-	173,420
Change of assumptions	(152,257)	-	(152,257)
Differences between expected and actual experience	(754,814)	-	(754,814)
Benefit payments	6,602	-	6,602
Net changes	34,644	-	34,644
Ending balances	\$ 7,918,219	\$ -	\$ 7,918,219

Sensitivity of the net OPEB liability to changes in the discount rate. The following presents the net OPEB liability of the County using the discount rate of 2.16% as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.16%) or 1-percentage-point higher (3.16%) than the current discount rate:

	1% Decrease (1.16%)	Current discount rate (2.16%)	1% Increase (3.16%)
Net OPEB liability	\$ 8,682,689	\$ 7,918,219	\$ 7,239,194

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

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

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates. The following presents the net OPEB liability of the County as well as what the County’s net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.5% decreasing to 4.0%) or 1-percentage-point higher (7.5% decreasing to 6.0%) than the current healthcare cost trend rates:

	1% Decrease (5.5% decreasing to 4.0%)	Healthcare Cost Trend Rates (6.5% decreasing to 5.0%)	1% Increase (7.5% decreasing to 6.0%)
Net OPEB liability	\$ 3,173,882	\$ 7,918,219	\$ 14,220,380

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

For the year ended June 30, 2021, the County recognized OPEB expense of \$787,030. At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of assumptions	\$ 834,348	\$ 851,174
Differences between expected and actual experience	-	2,389,775
Total	<u>\$ 834,348</u>	<u>\$ 3,240,949</u>

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

Year ended June 30:

2022	\$ 154,685
2023	154,685
2024	154,685
2025	154,685
2026	154,685
Thereafter	<u>1,633,176</u>
	<u>\$ 2,406,601</u>

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

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

Discretely presented component units – Board of Health

The Board provides benefits to its retired and vested inactive employees in the form of term life insurance through participation in the State Employees’ Assurance Department Retired and Vested Inactive Members Trust Fund (“SEAD-OPEB”) plan. The Board also provides healthcare benefits for retirees and their dependents through participation in the Georgia State Employees’ Postemployment Benefit Fund (“State OPEB Fund”).

SEAD-OPEB

SEAD-OPEB was created in 2007 by the Georgia General Assembly to amend Title 47 of the Official Code of Georgia Annotated (“O.C.G.A.”), relating to retirement, so as to establish a fund for the provision of term life insurance to retired and vested inactive members of the Employees’ Retirement System of Georgia (“ERS”), the Legislative Retirement System (“LRS”), and the Georgia Judicial Retirement System (“GJRS”). The plan is a cost-sharing multiple-employer defined benefit other postemployment benefit plan as defined in GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans other than OPEB Plans*. The SEAD-OPEB trust fund accumulates the premiums received from the aforementioned retirement plans, including interest earned on deposits and investments of such payments. At June 30, 2021, the Board reported an asset of \$101,465 for its proportionate share of the net OPEB liability.

State OPEB Fund

Employees of State organizations as defined in § 45-18-25 of the O.C.G.A. are provided OPEB through the State OPEB Fund - a cost-sharing, multiple-employer defined benefit postemployment healthcare plan, reported as an employee trust fund and administered by a Board of Community Health. Title 45 of the O.C.G.A. assigns the authority to establish and amend the benefit terms of the group health plan to the board. At June 30, 2021, the Board reported a liability of \$295,608 for its proportionate share of the net OPEB liability.

Further details on the Board’s OPEB plans can be obtained from its separately issued financial report.

Note 15 - Construction commitments

The County has active construction projects as of June 30, 2021. The projects include construction of water facilities, County technology improvements, office expansions, road improvements, and recreation improvements. At year end the County’s commitments with contractors are as follows:

<u>Project</u>	<u>Spent-to-Date</u>	<u>Remaining Commitment</u>
Water and Sewer Construction	\$ 6,543,374	\$ 3,362,245
County Facilities	43,192,925	1,868,588
Recreation Improvements	7,950,444	565,579
Road Improvement Construction	33,843,521	33,745,485
Public Safety	4,700	45,589
Total	<u>\$ 91,534,964</u>	<u>\$ 39,587,486</u>

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 16 - Lodging tax

Columbia County has levied a 5% lodging tax pursuant to Official Code of Georgia Annotated (O.C.G.A.) 48-13-51. The County entered into a contract with the Columbia County Convention and Visitors Bureau (CCCVB) to be the principal provider of convention and tourist promotion services as of January 1, 2006. Prior to that date, the County contracted with the Augusta Metropolitan CVB for convention and tourist promotion services. The receipts and disbursements of the 5% lodging tax are accounted for in a nonmajor special revenue fund, the Lodging Tax Fund, within the primary government. A summary of the transactions for the year ended June 30, 2021, follows:

Lodging tax receipts	\$	967,038
Other		16,949
Total revenues	\$	<u>983,987</u>
Paid to CCCVB	\$	395,033
Other		705,738
Total disbursements	\$	<u>1,100,771</u>

Note 17 - Joint venture

Under Georgia law, the County, in conjunction with other cities and counties in the Central Savannah River Area, is a member of the Central Savannah River Area Regional Commission (CSRA RC) and is required to pay annual dues thereto. During its year ended June 30, 2021, the County paid \$126,697 in such dues. Membership in the CSRA RC is required by the O.C.G.A. Section 50-8-34 which provides for the organizational structure of the CSRA RC in Georgia. The CSRA RC Board membership includes the chief elected official of each county and municipality of the area. O.C.G.A. 50-8-39.1 provides that the member governments are liable for any debts or obligations of the CSRA RC. Separate financial statements may be obtained from:

CSRA Regional Commission
3626 Walton Way Ext., Suite 300
Augusta, Georgia 30909

Note 18 - Significant contingencies

Federal and State assisted programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant monies.

Claims and judgments

The County is a defendant in various lawsuits. In the opinion of the County's management and the County attorney, the ultimate effect of these matters will not have a material adverse effect on the financial condition of the County.

Arbitrage

The County's bond issues are subject to federal arbitrage regulations, and the County has elected to review its potential arbitrage liability annually on the bond issue dates. The arbitrage rebate payments are payable on the fifth anniversary of the bond issue date and every fifth year subsequent to that date. Although the actual amount to be paid is not presently determinable, the County believes that arbitrage payables are not significant.

COVID-19

During 2020, an outbreak of a novel strain of coronavirus (COVID-19) emerged globally. As a result of the spread of COVID-19, economic uncertainties have arisen that could negatively impact the County's revenue and operations for an indeterminable time period. Other financial impacts could occur that are unknown at this time.

COLUMBIA COUNTY, GEORGIA
Notes to Financial Statements - Continued
June 30, 2021

Note 19 – Tax Abatements

During the year ended June 30, 2017, the County implemented SGAS. No. 77, Tax Abatement Disclosures. This statement requires disclosure regarding tax abatements resulting from both (a) agreements that are entered into by the reporting government and (b) agreements that are entered into by other governments and that reduce the reporting government’s tax revenues.

The DACC can enter into agreements for economic development projects to encourage the creation of jobs and new capital investment through a Columbia County Leasehold Valuation process established in collaboration with the Columbia County Board of Assessors. Each agreement provides a property tax benefit to the company through a schedule of discounted valuation that reduces, for ad valorem tax purposes, the fair market value of real and personal property that is held by the DACC and leased to the company. Georgia case law and the DACC’s enabling legislation provide the DACC with the power to enter into such agreements with private companies.

The DACC may accept title to real and personal property assets from a company in return for job creation and capital investment, and provide a tax benefit to the company through a lease agreement with the DACC. In considering eligibility for providing this benefit to a company, the DACC reviews and gives strong consideration to the economic impact of the project and the threshold of the capital investment and job creation/retention. The DACC Board reviews each project application to determine qualification of the project. Some of the criteria considered include:

1. Eligible businesses can include new and existing industrial businesses.
2. But for an incentive agreement, the company would not create the jobs and investment in the community.
3. The overall capital investment of the project.
4. The number of jobs created and the average wage paid.
5. The impacts to job retention will be considered for each expansion project.
6. As a condition of assistance, a business will be required to work with the DACC to convey title to the DACC.

In return for a property tax benefit, a company is required to commit to creating jobs and capital investment within a defined period as part of the bond resolution package with the DACC that includes provisions for the company to pay back a prorated portion of the benefit if they fail to meet the performance criteria by a specified date. The DACC monitors compliance with performance and accountability agreements to ensure the companies meet their commitments.

For the County’s fiscal year ended June 30, 2021, the cumulative property tax not collected by the County due to incentive agreements was \$171,908, and \$48,522 was paid to the County through incentive agreements for the same period. Such agreements in affect for County resulted in an estimated \$59 million in new capital investment and more than 380 new jobs.

Note 20 – Restatements

Change in Accounting Principle: In conjunction with the implementation of Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities, the County is required to reevaluate the accounting treatment of fiduciary activities. The new standard requires the County to determine if funds are still considered fiduciary, and, if so, if they are considered custodial funds under the new definitions of GASB Statement No. 84. Therefore, in conjunction with the implementation of GASB Statement No. 84, the following restatement was required to the beginning net position of the Fiduciary Activities to properly report the custodial funds.

	<u>Custodial Funds</u>
Net position, beginning of year, as previously reported	\$ -
Recognition of the beginning net position of the former Agency Funds now reported as Custodial Funds	5,571,195
	5,571,195
Net position, beginning of year, as restated	\$ 5,571,195

Columbia County, Georgia
Required Supplementary Information
Schedule of Changes in Net OPEB Liability and Related Ratios
OPEB Health Care Plan
For the Fiscal Year Ended June 30

	2021	2020	2019	2018	2017
Total OPEB Liability					
Service cost	\$ 761,693	\$ 603,610	\$ 580,780	\$ 575,877	\$ 760,922
Interest	173,420	237,994	246,886	241,510	186,474
Differences between expected and actual experience	(754,814)	(546,166)	(794,649)	(663,163)	-
Changes of assumptions	(152,257)	840,703	101,667	(356,120)	(577,842)
Benefit payments	6,602	(43,315)	9,096	(42,021)	13,351
Net change in Total OPEB Liability	34,644	1,092,826	143,780	(243,917)	382,905
Total OPEB Liability - beginning	7,883,575	6,790,749	6,646,969	6,890,886	6,507,981
Total OPEB Liability - ending	\$ 7,918,219	\$ 7,883,575	\$ 6,790,749	\$ 6,646,969	\$ 6,890,886
Covered-employee payroll	\$ 55,765,033	\$ 49,628,916	\$ 49,408,211	\$ 47,516,257	\$ 49,237,013
Total OPEB Liability as a percentage of covered-employee payroll	14.20%	15.89%	13.74%	13.99%	14.00%

Notes to Schedule:

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

Changes of assumptions. In 2017, the discount rate as of the beginning of the fiscal year was 2.85%. The discount rate at the end of the fiscal year was 3.58%. In 2018, the discount rate as of the beginning of the fiscal year was 3.58%. The discount rate at the end of the fiscal year was 3.87%. In 2019, the discount rate as of the beginning of the fiscal year was 3.87%. The discount rate at the end of the fiscal year was 3.50%. In 2020, the discount rate as of the beginning of the fiscal year was 3.50%. The discount rate at the end of the fiscal year was 2.21%. In 2021, the discount rate as of the beginning of the fiscal year is 2.21%. The discount rate at the end of the fiscal year is 2.16%. These rates reflect the yield on Bond Buyer 20-Bond GO Index, at June 30, 2017, 2018, 2019, 2020 and 2021 respectively.

Expected vs Actual Experience. The actuarial valuation was prepared using census data collected as of the current valuation date. The effect of new census data will be analyzed each year. Any gains and losses are amortized on a straight line basis over the average service lives of the covered group.

For other actuarial assumptions, refer to Note 14 of the financial statements.

Columbia County, Georgia
Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability
Employees' Retirement System - Board of Health
For the Year Ended June 30
(Dollar amounts in thousands)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Board's proportion of the net pension liability	0.028543%	0.032794%	0.029434%	0.028669%	0.029063%	0.027818%	0.025983%
Board's proportionate share of the net pension liability	\$ 1,203,075	\$ 1,353,255	\$ 1,210,041	\$ 1,164,344	\$ 1,374,802	\$ 1,127,018	\$ 974,523
Board's covered payroll	\$ 759,217	\$ 760,692	\$ 863,982	\$ 776,656	\$ 722,468	\$ 696,911	\$ 595,212
Board's proportionate share of the net pension liability as a percentage of its covered payroll	158.46%	177.90%	140.05%	149.92%	190.29%	161.72%	163.73%
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.

Columbia County, GA
ERS Employer Agency
Required Supplementary Information
Schedule of Contributions
Employees' Retirement System - Board of Health
For the Year Ended June 30

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 176,437	\$ 177,296	\$ 206,626	\$ 188,236	\$ 176,315	\$ 168,897	\$ 139,668	\$ 108,002
Contributions in relation to the contractually required contribution	<u>176,437</u>	<u>177,296</u>	<u>206,626</u>	<u>188,236</u>	<u>176,315</u>	<u>168,897</u>	<u>139,668</u>	<u>108,002</u>
Contribution deficiency (excess)	<u>\$ -</u>							
Board's covered payroll	\$ 759,217	\$ 760,692	\$ 863,982	\$ 776,656	\$ 722,468	\$ 696,911	\$ 644,780	\$ 595,212
Contributions as a percentage of covered payroll	23.24%	23.31%	23.92%	24.24%	24.40%	24.24%	21.66%	18.15%

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

Columbia County, GA
Notes to Required Supplementary Information
Employees' Retirement System - Board of Health
June 30, 2021

Changes of Assumptions – On December 17, 2015, the ERS 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, disability, withdrawal and salary increases.

On March 15, 2018, the ERS 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 June 30, 2017, actuarial valuation. In addition, based on the ERS 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. The assumed investment rate of return remained at 7.30% from the June 30, 2019, actuarial valuation.

COMBINING AND INDIVIDUAL FUND STATEMENTS

GENERAL FUND

Columbia County, Georgia
 General Fund by Object
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2021

	Final Budget	Actual Amount	Variance with Final Budget
REVENUES			
Taxes - property			
Property tax	\$ 33,678,136	34,616,316	\$ 938,180
Motor vehicle tax	386,069	376,461	(9,608)
Mobile home tax	53,212	51,534	(1,678)
Interest and penalties	100,000	154,095	54,095
Motor vehicle penalties and commissions	250,000	418,245	168,245
Timber tax	10,431	11,610	1,179
Motor vehicle ad valorem tax	7,000,000	10,655,921	3,655,921
Real estate transfer tax	200,000	403,063	203,063
Recording intangibles	700,000	1,647,480	947,480
Cablevision	1,700,000	1,710,325	10,325
Other	10,000	13,770	3,770
	<u>44,087,848</u>	<u>50,058,820</u>	<u>5,970,972</u>
Taxes - sales			
Sales tax	<u>19,200,000</u>	<u>27,783,634</u>	<u>8,583,634</u>
Taxes - other			
Occupation tax	950,000	1,043,883	93,883
Excise tax on energy	100,000	95,551	(4,449)
Alcohol tax	1,500,000	1,890,834	390,834
Interest and penalties	5,000	8,260	3,260
	<u>2,555,000</u>	<u>3,038,528</u>	<u>483,528</u>
Licenses and permits			
Alcohol licenses	450,000	473,005	23,005
	<u>450,000</u>	<u>473,005</u>	<u>23,005</u>
Charges for services			
Commissions	2,000,000	2,630,386	630,386
Courts	1,275,000	1,787,726	512,726
Parks and recreation	836,000	819,300	(16,700)
Development	214,000	195,885	(18,115)
Other	255,000	384,468	129,468
	<u>4,580,000</u>	<u>5,817,765</u>	<u>1,237,765</u>
Intergovernmental			
General administration	2,213,615	2,435,529	221,914
Juvenile Court	330,000	434,751	104,751
Emergency services	37,216	37,216	-
Public transit	477,312	446,977	(30,335)
	<u>3,058,143</u>	<u>3,354,473</u>	<u>296,330</u>

Columbia County, Georgia
 General Fund by Object - Continued
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2021

	Final Budget	Actual Amount	Variance with Final Budget
REVENUES (Continued)			
Fines and forfeitures			
Courts	\$ 1,405,000	\$ 1,486,331	\$ 81,331
Public safety	110,500	117,983	7,483
Other	12,000	16,070	4,070
	<u>1,527,500</u>	<u>1,620,384</u>	<u>92,884</u>
Investment income			
Interest/Change in market value	300,000	31,997	(268,003)
Other			
Rental	791,396	895,577	104,181
Other	9,951,917	430,975	(9,520,942)
	<u>10,743,313</u>	<u>1,326,552</u>	<u>(9,416,761)</u>
 Total revenues	 <u>\$ 86,501,804</u>	 <u>\$ 93,505,158</u>	 <u>\$ 7,003,354</u>
EXPENDITURES			
General government			
Board of Commissioners			
Personal service	\$ 371,377	\$ 288,140	\$ 83,237
Operating	5,219,651	4,670,046	549,605
	<u>5,591,028</u>	<u>4,958,186</u>	<u>632,842</u>
Finance			
Personal service	709,356	691,540	17,816
Operating	211,868	226,034	(14,166)
	<u>921,224</u>	<u>917,574</u>	<u>3,650</u>
Human Resources			
Personal service	524,200	555,733	(31,533)
Operating	383,811	259,577	124,234
	<u>908,011</u>	<u>815,310</u>	<u>92,701</u>
Procurement			
Personal service	528,043	529,010	(967)
Operating	60,679	59,682	997
	<u>588,722</u>	<u>588,692</u>	<u>30</u>
Information Technology			
Personal service	2,267,857	2,028,724	239,133
Operating	2,147,554	2,427,044	(279,490)
Capital improvements	476,745	69,269	407,476
	<u>4,892,156</u>	<u>4,525,037</u>	<u>367,119</u>

Columbia County, Georgia
General Fund by Object - Continued
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Final Budget	Actual Amount	Variance with Final Budget
EXPENDITURES (Continued)			
General government (Continued)			
County Administrator			
Personal service	\$ 908,915	\$ 949,490	\$ (40,575)
Operating	264,166	197,573	66,593
	<u>1,173,081</u>	<u>1,147,063</u>	<u>26,018</u>
Tax Commissioner			
Personal service	1,785,240	1,728,895	56,345
Operating	347,635	323,455	24,180
Capital improvements	55,000	9,804	45,196
	<u>2,187,875</u>	<u>2,062,154</u>	<u>125,721</u>
Tax Assessor			
Personal service	1,825,265	1,647,434	177,831
Operating	293,227	256,440	36,787
	<u>2,118,492</u>	<u>1,903,874</u>	<u>214,618</u>
Board of Elections			
Personal service	358,243	373,020	(14,777)
Operating	774,811	779,756	(4,945)
Capital improvements	20,000	-	20,000
	<u>1,153,054</u>	<u>1,152,776</u>	<u>278</u>
Total general government	<u>19,533,643</u>	<u>18,070,666</u>	<u>1,462,977</u>
Judicial system			
Clerk of Superior Court			
Personal service	1,612,075	1,504,038	108,037
Operating	518,772	268,799	249,973
	<u>2,130,847</u>	<u>1,772,837</u>	<u>358,010</u>
Superior Court			
Personal service	-	1,610	(1,610)
Operating	1,031,670	825,870	205,800
	<u>1,031,670</u>	<u>827,480</u>	<u>204,190</u>
Probate Court			
Personal service	791,426	786,446	4,980
Operating	173,596	172,291	1,305
	<u>965,022</u>	<u>958,737</u>	<u>6,285</u>
Juvenile Court			
Personal service	1,193,934	1,177,175	16,759
Operating	361,284	318,792	42,492
	<u>1,555,218</u>	<u>1,495,967</u>	<u>59,251</u>

Columbia County, Georgia
 General Fund by Object - Continued
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2021

	Final Budget	Actual Amount	Variance with Final Budget
EXPENDITURES (Continued)			
Judicial system (Continued)			
Magistrate Court			
Personal service	\$ 952,445	\$ 912,016	\$ 40,429
Operating	119,812	101,232	18,580
	<u>1,072,257</u>	<u>1,013,248</u>	<u>59,009</u>
District Attorney			
Operating	1,275,940	1,275,557	383
Total judicial system	<u>8,030,954</u>	<u>7,343,826</u>	<u>687,128</u>
Public safety			
Sheriff			
Personal service	15,623,380	14,535,510	1,087,870
Operating	2,759,553	2,955,439	(195,886)
Capital improvements	570,068	62,806	507,262
	<u>18,953,001</u>	<u>17,553,755</u>	<u>1,399,246</u>
Emergency Services			
Personal service	302,589	204,691	97,898
Operating	90,141	130,804	(40,663)
Capital improvements	50,000	50,000	-
	<u>442,730</u>	<u>385,495</u>	<u>57,235</u>
Detention Center			
Personal service	8,325,452	7,851,252	474,200
Operating	2,766,797	2,770,769	(3,972)
Capital improvements	17,155	-	17,155
	<u>11,109,404</u>	<u>10,622,021</u>	<u>487,383</u>
Emergency Medical Service			
Operating	650,000	650,000	-
Animal Services			
Personal service	712,793	691,836	20,957
Operating	149,828	103,224	46,604
	<u>862,621</u>	<u>795,060</u>	<u>67,561</u>
Coroner			
Personal service	131,919	141,092	(9,173)
Operating	35,434	26,192	9,242
	<u>167,353</u>	<u>167,284</u>	<u>69</u>
Total public safety	<u>32,185,109</u>	<u>30,173,615</u>	<u>2,011,494</u>

Columbia County, Georgia
 General Fund by Object - Continued
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2021

	Final Budget	Actual Amount	Variance with Final Budget
EXPENDITURES (Continued)			
Public works			
Roads and Bridges			
Personal service	\$ 1,949,902	\$ 1,944,108	\$ 5,794
Operating	553,239	558,979	(5,740)
	<u>2,503,141</u>	<u>2,503,087</u>	<u>54</u>
Fleet Services			
Personal service	1,168,802	1,194,757	(25,955)
Operating	230,574	228,358	2,216
Capital improvements	49,000	-	49,000
	<u>1,448,376</u>	<u>1,423,115</u>	<u>25,261</u>
Facility Maintenance			
Personal service	1,296,872	1,213,289	83,583
Operating	287,668	308,737	(21,069)
	<u>1,584,540</u>	<u>1,522,026</u>	<u>62,514</u>
Special Projects			
Personal service	75,848	58,492	17,356
Operating	28,719	13,006	15,713
	<u>104,567</u>	<u>71,498</u>	<u>33,069</u>
Total public works	<u>5,640,624</u>	<u>5,519,726</u>	<u>120,898</u>
Health and welfare			
Public Health			
Operating	434,614	434,614	-
Family and Children Services			
Operating	72,884	72,884	-
Public Transit			
Personal service	528,212	525,517	2,695
Operating	136,985	83,037	53,948
	<u>665,197</u>	<u>608,554</u>	<u>56,643</u>
Total health and welfare	<u>1,172,695</u>	<u>1,116,052</u>	<u>56,643</u>
Culture and recreation			
Parks & Recreation			
Personal service	2,044,404	1,949,009	95,395
Operating	1,295,607	1,217,123	78,484
Capital improvements	82,000	87,343	(5,343)
	<u>3,422,011</u>	<u>3,253,475</u>	<u>168,536</u>

Columbia County, Georgia
 General Fund by Object - Continued
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2021

	Final Budget	Actual Amount	Variance with Final Budget
EXPENDITURES (Continued)			
Culture and recreation (Continued)			
Libraries			
Operating	\$ 2,206,246	2,102,130	\$ 104,116
Community Services			
Personal service	595,186	625,008	(29,822)
Operating	113,938	178,931	(64,993)
Capital improvements	106,400	10,998	95,402
	<u>815,524</u>	<u>814,937</u>	<u>587</u>
Total culture and recreation	<u>6,443,781</u>	<u>6,170,542</u>	<u>273,239</u>
Housing and development			
Extension Service			
Operating	240,140	202,501	37,639
Forestry			
Operating	21,890	15,927	5,963
Environmental Services			
Personal service	264,124	270,353	(6,229)
Operating	60,751	34,421	26,330
	<u>324,875</u>	<u>304,774</u>	<u>20,101</u>
Planning			
Personal service	656,650	665,227	(8,577)
Operating	337,249	121,362	215,887
Capital improvements	4,000	-	4,000
	<u>997,899</u>	<u>786,589</u>	<u>211,310</u>
Inspections			
Personal service	214,380	202,362	12,018
Operating	46,948	27,014	19,934
	<u>261,328</u>	<u>229,376</u>	<u>31,952</u>

Columbia County, Georgia
 General Fund by Object - Concluded
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2021

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget</u>
EXPENDITURES (Continued)			
Housing and development (Continued)			
Plan Review			
Personal service	\$ 276,978	\$ 284,356	\$ (7,378)
Operating	28,824	17,678	11,146
	<u>305,802</u>	<u>302,034</u>	<u>3,768</u>
Code Compliance			
Personal service	475,014	458,543	16,471
Operating	113,958	77,196	36,762
	<u>588,972</u>	<u>535,739</u>	<u>53,233</u>
Economic Development			
Personal service	333,550	337,317	(3,767)
Operating	922,122	918,279	3,843
	<u>1,255,672</u>	<u>1,255,596</u>	<u>76</u>
Total housing and development	<u>3,996,578</u>	<u>3,632,536</u>	<u>364,042</u>
Total expenditures	<u>\$ 77,003,384</u>	<u>\$ 72,026,963</u>	<u>\$ 4,976,421</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,498,420</u>	<u>21,478,195</u>	<u>11,979,775</u>
OTHER FINANCING SOURCES (USES)			
Sale of property	-	27,696	27,696
Transfers out	(9,698,420)	(9,481,516)	216,904
Transfers in	200,000	200,000	-
Total other financing sources (uses)	<u>(9,498,420)</u>	<u>(9,253,820)</u>	<u>244,600</u>
Net change in fund balance	<u>\$ -</u>	<u>12,224,375</u>	<u>\$ 12,224,375</u>
Fund balance - beginning		<u>46,039,408</u>	
Fund balance - ending		<u>\$ 58,263,783</u>	

NOTE: Expenditures for capital outlay are included within the appropriate function in the preceding schedule.

NONMAJOR GOVERNMENTAL FUNDS

**Columbia County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds
Summary by Fund Type
June 30, 2021**

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 8,583,649	\$ 14,337,497	\$ 3,731,941	\$ 26,653,087
Investments	419,405	12,777,259	-	13,196,664
Taxes receivable	-	-	28,024	28,024
Accounts receivable	124,892	-	-	124,892
Interest receivable	-	42,448	-	42,448
Intergovernmental receivable	314,248	2,314,903	-	2,629,151
Due from other funds	5,842,593	9,561,110	-	15,403,703
Prepaid items	13,105	842	-	13,947
Total assets	<u>\$ 15,297,892</u>	<u>\$ 39,034,059</u>	<u>\$ 3,759,965</u>	<u>\$ 58,091,916</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 599,749	\$ 3,827,370	\$ -	\$ 4,427,119
Accrued payroll	217,524	13,042	-	230,566
Unearned revenue	10,625	-	-	10,625
Due to other funds	879,152	575,117	62,858	1,517,127
Total liabilities	<u>1,707,050</u>	<u>4,415,529</u>	<u>62,858</u>	<u>6,185,437</u>
Deferred inflows of resources:				
Unavailable revenue	1,252	-	10,151	11,403
Total deferred inflows of resources	<u>1,252</u>	<u>-</u>	<u>10,151</u>	<u>11,403</u>
Total liabilities and deferred inflows of resources	<u>1,708,302</u>	<u>4,415,529</u>	<u>73,009</u>	<u>6,196,840</u>
Fund balances (deficits):				
Nonspendable for prepaid items	13,105	842	-	13,947
Restricted for:				
Special programs	10,968,415	-	-	10,968,415
Capital projects	-	18,080,697	-	18,080,697
Debt service	-	-	3,686,956	3,686,956
Committed to special programs	2,610,295	-	-	2,610,295
Assigned to capital projects	-	16,536,991	-	16,536,991
Unassigned	(2,225)	-	-	(2,225)
Total fund balances (deficits)	<u>13,589,590</u>	<u>34,618,530</u>	<u>3,686,956</u>	<u>51,895,076</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 15,297,892</u>	<u>\$ 39,034,059</u>	<u>\$ 3,759,965</u>	<u>\$ 58,091,916</u>

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Summary by Fund Type
For the Fiscal Year Ended June 30, 2021

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes - property	\$ -	\$ -	\$ 5,252,482	\$ 5,252,482
Taxes - sales	3,302,697	12,056,121	-	15,358,818
Taxes - other	9,054,388	-	-	9,054,388
Licenses and permits	2,506,352	-	-	2,506,352
Charges for services	5,668,826	-	-	5,668,826
Intergovernmental revenue	2,061,616	2,120,872	-	4,182,488
Fines and forfeitures	322,330	-	-	322,330
Investment income	35,546	104,719	19,234	159,499
Contributions and donations	124,732	-	-	124,732
Other income	139,819	-	-	139,819
Total revenues	<u>23,216,306</u>	<u>14,281,712</u>	<u>5,271,716</u>	<u>42,769,734</u>
EXPENDITURES				
Current:				
General government	29,315	-	-	29,315
Judicial	216,985	-	-	216,985
Public safety	5,210,085	-	-	5,210,085
Public works	10,020,255	-	-	10,020,255
Culture and recreation	1,790,648	-	-	1,790,648
Housing and development	2,568,784	-	-	2,568,784
Intergovernmental	-	679,142	-	679,142
Capital outlay	-	48,112,966	-	48,112,966
Debt service:				
Principal	-	-	6,785,000	6,785,000
Interest	-	-	3,281,930	3,281,930
Other	-	-	3,350	3,350
Total expenditures	<u>19,836,072</u>	<u>48,792,108</u>	<u>10,070,280</u>	<u>78,698,460</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,380,234</u>	<u>(34,510,396)</u>	<u>(4,798,564)</u>	<u>(35,928,726)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,028,491)	(5,872,016)	-	(7,900,507)
Transfers in	78,489	19,405,608	5,149,317	24,633,414
Total other financing source (uses)	<u>(1,950,002)</u>	<u>13,533,592</u>	<u>5,149,317</u>	<u>16,732,907</u>
Net change in fund balances	1,430,232	(20,976,804)	350,753	(19,195,819)
Fund balances - beginning	12,159,358	55,595,334	3,336,203	71,090,895
Fund balances - ending	<u>\$ 13,589,590</u>	<u>\$ 34,618,530</u>	<u>\$ 3,686,956</u>	<u>\$ 51,895,076</u>

**Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2021**

	BUILDING STANDARDS FUND	LIBRARY BOARD	RECREATION ADVISORY BOARD	STREET LIGHTS FUND	911 FUND
ASSETS					
Cash and cash equivalents	\$ 2,050	\$ 214,890	\$ 162,451	\$ -	\$ 2,274,149
Investments	-	291,823	-	-	-
Accounts receivable	-	-	194	10,599	-
Interest receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	650
Due from other funds	1,713,235	215	-	2,334,861	-
Prepaid items	2,400	-	-	-	2,502
Total assets	<u>\$ 1,717,685</u>	<u>\$ 506,928</u>	<u>\$ 162,645</u>	<u>\$ 2,345,460</u>	<u>\$ 2,277,301</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 24,313	\$ 1,007	\$ 7,710	\$ 431	\$ 35,081
Accrued payroll	50,129	-	-	-	44,760
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	1,459	-	23,249
Total liabilities	<u>74,442</u>	<u>1,007</u>	<u>9,169</u>	<u>431</u>	<u>103,090</u>
Deferred inflows of resources:					
Unavailable revenue	-	-	-	1,252	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,252</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>74,442</u>	<u>1,007</u>	<u>9,169</u>	<u>1,683</u>	<u>103,090</u>
Fund balances (deficits):					
Nonspendable for prepaid items	2,400	-	-	-	2,502
Restricted for special programs	1,640,843	505,921	-	-	2,171,709
Committed to special programs	-	-	153,476	2,343,777	-
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>1,643,243</u>	<u>505,921</u>	<u>153,476</u>	<u>2,343,777</u>	<u>2,174,211</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 1,717,685</u>	<u>\$ 506,928</u>	<u>\$ 162,645</u>	<u>\$ 2,345,460</u>	<u>\$ 2,277,301</u>

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2021
(continued)

	DRUG COURT	DRUG ABUSE TREATMENT	SUPPLEMENTAL JUVENILE SERV	JAIL FUND	FEDERAL ASSET SHARING FUND	STATE CONDEMNATION FUND
ASSETS						
Cash and cash equivalents	\$ -	\$ 690,876	\$ 200,789	\$ 536,522	\$ 19,600	\$ 199,635
Investments	-	-	-	-	-	-
Accounts receivable	5,030	-	-	-	-	-
Interest receivable	-	-	-	-	-	-
Intergovernmental receivable	-	452	-	-	-	-
Due from other funds	7,515	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total assets	<u>\$ 12,545</u>	<u>\$ 691,328</u>	<u>\$ 200,789</u>	<u>\$ 536,522</u>	<u>\$ 19,600</u>	<u>\$ 199,635</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 14,770	\$ -	\$ 676	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Due to other funds	-	300,000	-	-	-	-
Total liabilities	<u>14,770</u>	<u>300,000</u>	<u>676</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:						
Unavailable revenue	-	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>14,770</u>	<u>300,000</u>	<u>676</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances (deficits):						
Nonspendable for prepaid items	-	-	-	-	-	-
Restricted for special programs	-	391,328	200,113	536,522	19,600	199,635
Committed to special programs	-	-	-	-	-	-
Unassigned	(2,225)	-	-	-	-	-
Total fund balances (deficits)	<u>(2,225)</u>	<u>391,328</u>	<u>200,113</u>	<u>536,522</u>	<u>19,600</u>	<u>199,635</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 12,545</u>	<u>\$ 691,328</u>	<u>\$ 200,789</u>	<u>\$ 536,522</u>	<u>\$ 19,600</u>	<u>\$ 199,635</u>

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2021
(continued)

	LODGING TAX FUND	MULTIPLE GRANT FUND	2020 CARES ACT FUND	2020 GENERATOR GRANT FUND	SHERIFF'S GIFTS/DONATIONS	INSURANCE PREMIUM TAX
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 66,652	\$ -
Investments	-	-	-	-	-	-
Accounts receivable	105,819	-	-	-	-	-
Interest receivable	-	-	-	-	-	-
Intergovernmental receivable	-	30,968	-	-	-	-
Due from other funds	553,964	51,686	-	49,174	-	1,093,460
Prepaid items	417	-	-	-	-	4,868
Total assets	<u>\$ 660,200</u>	<u>\$ 82,654</u>	<u>\$ -</u>	<u>\$ 49,174</u>	<u>\$ 66,652</u>	<u>\$ 1,098,328</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 158,360	\$ 17,218	\$ -	\$ -	\$ -	\$ 302,525
Accrued payroll	12,658	-	-	-	-	66,964
Unearned revenue	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>171,018</u>	<u>17,218</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>369,489</u>
Deferred inflows of resources:						
Unavailable revenue	-	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>171,018</u>	<u>17,218</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>369,489</u>
Fund balances (deficits):						
Nonspendable for prepaid items	417	-	-	-	-	4,868
Restricted for special programs	488,765	65,436	-	49,174	-	723,971
Committed to special programs	-	-	-	-	66,652	-
Unassigned	-	-	-	-	-	-
Total fund balances (deficits)	<u>489,182</u>	<u>65,436</u>	<u>-</u>	<u>49,174</u>	<u>66,652</u>	<u>728,839</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 660,200</u>	<u>\$ 82,654</u>	<u>\$ -</u>	<u>\$ 49,174</u>	<u>\$ 66,652</u>	<u>\$ 1,098,328</u>

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2021
(concluded)

	COMMUNITY EVENTS FUND	MEMORIAL WALL FUND	GA SUP CT CK'S COOP AUTH	LAW LIBRARY FUND	TSPLOST 25% DISCRETIONARY FUND	Total Nonmajor Special Revenue Funds
ASSETS						
Cash and cash equivalents	\$ 109,912	\$ -	\$ 32,268	\$ 119,089	\$ 3,954,766	\$ 8,583,649
Investments	-	-	-	127,582	-	419,405
Accounts receivable	3,250	-	-	-	-	124,892
Intergovernmental receivable	-	-	-	-	282,178	314,248
Due from other funds	31,093	7,390	-	-	-	5,842,593
Prepaid items	-	-	-	-	2,918	13,105
Total assets	<u>\$ 144,255</u>	<u>\$ 7,390</u>	<u>\$ 32,268</u>	<u>\$ 246,671</u>	<u>\$ 4,239,862</u>	<u>\$ 15,297,892</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 36,658	\$ -	\$ -	\$ -	\$ 1,000	\$ 599,749
Accrued payroll	1,542	-	-	-	41,471	217,524
Unearned revenue	10,625	-	-	-	-	10,625
Due to other funds	56,430	-	-	-	498,014	879,152
Total liabilities	<u>105,255</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>540,485</u>	<u>1,707,050</u>
Deferred inflows of resources:						
Unavailable revenue	-	-	-	-	-	1,252
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,252</u>
Total liabilities and deferred inflows of resources	<u>105,255</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>540,485</u>	<u>1,708,302</u>
Fund balances (deficits):						
Nonspendable for prepaid items	-	-	-	-	2,918	13,105
Restricted for special programs	-	-	32,268	246,671	3,696,459	10,968,415
Committed to special programs	39,000	7,390	-	-	-	2,610,295
Unassigned	-	-	-	-	-	(2,225)
Total fund balances (deficits)	<u>39,000</u>	<u>7,390</u>	<u>32,268</u>	<u>246,671</u>	<u>3,699,377</u>	<u>13,589,590</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 144,255</u>	<u>\$ 7,390</u>	<u>\$ 32,268</u>	<u>\$ 246,671</u>	<u>\$ 4,239,862</u>	<u>\$ 15,297,892</u>

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2021

	BUILDING STANDARDS FUND	LIBRARY BOARD	RECREATION ADVISORY BOARD	STREET LIGHTS FUND	911 FUND
REVENUES					
Taxes - sales	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-	1,047
Licenses and permits	2,506,352	-	-	-	-
Charges for services	94,502	-	104,538	2,118,680	3,202,627
Intergovernmental revenue	-	-	-	-	-
Fines and forfeitures	-	32,747	-	-	-
Investment income	-	6,981	573	-	15,409
Contributions and donations	-	-	-	12,540	-
Other income	554	5,000	40,392	-	-
Total revenues	<u>2,601,408</u>	<u>44,728</u>	<u>145,503</u>	<u>2,131,220</u>	<u>3,219,083</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	3,025,040
Public works	-	-	-	1,740,985	-
Culture and recreation	-	18,664	76,167	-	-
Housing and development	2,568,784	-	-	-	-
Total expenditures	<u>2,568,784</u>	<u>18,664</u>	<u>76,167</u>	<u>1,740,985</u>	<u>3,025,040</u>
Excess (deficiency) of revenues over (under) expenditures	<u>32,624</u>	<u>26,064</u>	<u>69,336</u>	<u>390,235</u>	<u>194,043</u>
OTHER FINANCING SOURCES (USES)					
Transfers out	-	-	-	-	-
Transfers in	-	-	-	-	-
Total other financing source (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	32,624	26,064	69,336	390,235	194,043
Fund balances - beginning	1,610,619	479,857	84,140	1,953,542	1,980,168
Fund balances - ending	<u>\$ 1,643,243</u>	<u>\$ 505,921</u>	<u>\$ 153,476</u>	<u>\$ 2,343,777</u>	<u>\$ 2,174,211</u>

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2021
(continued)

	DRUG COURT	DRUG ABUSE TREATMENT	SUPPLEMENTAL JUVENILE SERV	JAIL FUND	FEDERAL ASSET SHARING FUND	STATE CONDEMNATION FUND
REVENUES						
Taxes - sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Charges for services	49,476	-	22,770	-	-	-
Intergovernmental revenue	-	-	-	-	-	-
Fines and forfeitures	-	84,943	-	148,676	269	27,216
Investment income	-	2,461	1,146	3,308	13	349
Contributions and donations	-	-	-	-	-	-
Other income	-	-	-	-	-	-
Total revenues	<u>49,476</u>	<u>87,404</u>	<u>23,916</u>	<u>151,984</u>	<u>282</u>	<u>27,565</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Judicial	49,326	-	10,799	-	-	-
Public safety	-	-	-	-	118,780	17,139
Public works	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Housing and development	-	-	-	-	-	-
Total expenditures	<u>49,326</u>	<u>-</u>	<u>10,799</u>	<u>-</u>	<u>118,780</u>	<u>17,139</u>
Excess (deficiency) of revenues over (under) expenditures	<u>150</u>	<u>87,404</u>	<u>13,117</u>	<u>151,984</u>	<u>(118,498)</u>	<u>10,426</u>
OTHER FINANCING SOURCES (USES)						
Transfers out	-	(50,000)	-	(150,000)	-	-
Transfers in	-	-	-	-	-	-
Total other financing source (uses)	<u>-</u>	<u>(50,000)</u>	<u>-</u>	<u>(150,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	150	37,404	13,117	1,984	(118,498)	10,426
Fund balances - beginning	(2,375)	353,924	186,996	534,538	138,098	189,209
Fund balances - ending	<u>\$ (2,225)</u>	<u>\$ 391,328</u>	<u>\$ 200,113</u>	<u>\$ 536,522</u>	<u>\$ 19,600</u>	<u>\$ 199,635</u>

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2021
(continued)

	LODGING TAX FUND	MULTIPLE GRANT FUND	2020 CARES ACT FUND	2020 GENERATOR GRANT FUND	SHERIFF'S GIFTS/DONATIONS	INSURANCE PREMIUM TAX
REVENUES						
Taxes - sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - other	967,038	-	-	-	-	8,086,303
Licenses and permits	-	-	-	-	-	-
Charges for services	16,826	-	-	-	-	-
Intergovernmental revenue	-	206,503	1,855,113	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	92	-
Contributions and donations	-	-	-	-	35,052	-
Other income	123	-	-	-	-	-
Total revenues	<u>983,987</u>	<u>206,503</u>	<u>1,855,113</u>	<u>-</u>	<u>35,144</u>	<u>8,086,303</u>
EXPENDITURES						
Current:						
General government	-	-	-	29,315	-	-
Judicial	-	118,739	-	-	-	-
Public safety	-	30,075	1,855,113	-	97,039	66,899
Public works	-	-	-	-	-	6,467,365
Culture and recreation	1,100,771	-	-	-	-	417,557
Housing and development	-	-	-	-	-	-
Total expenditures	<u>1,100,771</u>	<u>148,814</u>	<u>1,855,113</u>	<u>29,315</u>	<u>97,039</u>	<u>6,951,821</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(116,784)</u>	<u>57,689</u>	<u>-</u>	<u>(29,315)</u>	<u>(61,895)</u>	<u>1,134,482</u>
OTHER FINANCING SOURCES (USES)						
Transfers out	-	-	-	-	-	(1,410,433)
Transfers in	-	-	-	78,489	-	-
Total other financing source (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>78,489</u>	<u>-</u>	<u>(1,410,433)</u>
Net change in fund balances	(116,784)	57,689	-	49,174	(61,895)	(275,951)
Fund balances - beginning	605,966	7,747	-	-	128,547	1,004,790
Fund balances - ending	<u>\$ 489,182</u>	<u>\$ 65,436</u>	<u>\$ -</u>	<u>\$ 49,174</u>	<u>\$ 66,652</u>	<u>\$ 728,839</u>

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2021
(concluded)

	COMMUNITY EVENTS FUND	MEMORIAL WALL FUND	GA SUP CT CK'S COOP AUTH	LAW LIBRARY FUND	TSPLOST 25% DISCRETIONARY FUND	Total Nonmajor Special Revenue Funds
REVENUES						
Taxes - sales	\$ -	\$ -	\$ -	\$ -	\$ 3,302,697	\$ 3,302,697
Taxes - other	-	-	-	-	-	9,054,388
Licenses and permits	-	-	-	-	-	2,506,352
Charges for services	59,407	-	-	-	-	5,668,826
Intergovernmental revenue	-	-	-	-	-	2,061,616
Fines and forfeitures	-	-	-	28,479	-	322,330
Investment income	600	-	16	1,411	3,187	35,546
Contributions and donations	76,950	190	-	-	-	124,732
Other income	93,750	-	-	-	-	139,819
Total revenues	<u>230,707</u>	<u>190</u>	<u>16</u>	<u>29,890</u>	<u>3,305,884</u>	<u>23,216,306</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	29,315
Judicial	-	-	20	38,101	-	216,985
Public safety	-	-	-	-	-	5,210,085
Public works	-	-	-	-	1,811,905	10,020,255
Culture and recreation	177,489	-	-	-	-	1,790,648
Housing and development	-	-	-	-	-	2,568,784
Total expenditures	<u>177,489</u>	<u>-</u>	<u>20</u>	<u>38,101</u>	<u>1,811,905</u>	<u>19,836,072</u>
Excess (deficiency) of revenues over (under) expenditures	<u>53,218</u>	<u>190</u>	<u>(4)</u>	<u>(8,211)</u>	<u>1,493,979</u>	<u>3,380,234</u>
OTHER FINANCING SOURCES (USES)						
Transfers out	-	-	-	-	(418,058)	(2,028,491)
Transfers in	-	-	-	-	-	78,489
Total other financing source (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(418,058)</u>	<u>(1,950,002)</u>
Net change in fund balances	53,218	190	(4)	(8,211)	1,075,921	1,430,232
Fund balances - beginning	(14,218)	7,200	32,272	254,882	2,623,456	12,159,358
Fund balances - ending	<u>\$ 39,000</u>	<u>\$ 7,390</u>	<u>\$ 32,268</u>	<u>\$ 246,671</u>	<u>\$ 3,699,377</u>	<u>\$ 13,589,590</u>

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2021

	TITLE AD VALOREM TAX FUND	2009 CAPITAL IMPROVEMENTS PLAN FUND	2017 GENERAL OBLIGATION BOND	TRANSPORTATION SPECIAL LOCAL OPTION SALES TAX	Total Nonmajor Capital Projects Funds
ASSETS					
Cash and cash equivalents	\$ 7,002,225	\$ 3,155,926	\$ 4,179,346	\$ -	\$ 14,337,497
Investments	-	6,328,084	6,449,175	-	12,777,259
Interest receivable	-	-	42,448	-	42,448
Intergovernmental receivable	-	-	-	2,314,903	2,314,903
Due from other funds	9,561,110	-	-	-	9,561,110
Prepaid items	-	-	842	-	842
Total assets	<u>\$ 16,563,335</u>	<u>\$ 9,484,010</u>	<u>\$ 10,671,811</u>	<u>\$ 2,314,903</u>	<u>\$ 39,034,059</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 26,344	\$ 145,546	2,257,388	\$ 1,398,092	\$ 3,827,370
Accrued payroll	-	-	13,042	-	13,042
Due to other funds	-	-	8,732	566,385	575,117
Total liabilities	<u>26,344</u>	<u>145,546</u>	<u>2,279,162</u>	<u>1,964,477</u>	<u>4,415,529</u>
Fund balances (deficits):					
Nonspendable for prepaid items	-	-	842	-	842
Restricted for capital projects	-	9,338,464	8,391,807	350,426	18,080,697
Assigned to capital projects	16,536,991	-	-	-	16,536,991
Total fund balances (deficits)	<u>16,536,991</u>	<u>9,338,464</u>	<u>8,392,649</u>	<u>350,426</u>	<u>34,618,530</u>
Total liabilities and fund balances (deficits)	<u>\$ 16,563,335</u>	<u>\$ 9,484,010</u>	<u>\$ 10,671,811</u>	<u>\$ 2,314,903</u>	<u>\$ 39,034,059</u>

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Fiscal Year Ended June 30, 2021

	TITLE AD VALOREM TAX FUND	2009 CAPITAL IMPROVEMENTS PLAN FUND	2017 GENERAL OBLIGATION BOND	TRANSPORTATION SPECIAL LOCAL OPTION SALES TAX	Total Nonmajor Capital Projects Funds
REVENUES					
Taxes - sales	\$ -	\$ -	\$ -	\$ 12,056,121	\$ 12,056,121
Intergovernmental revenue	-	-	-	2,120,872	2,120,872
Investment income	2,225	63,498	38,996	-	104,719
Total revenues	<u>2,225</u>	<u>63,498</u>	<u>38,996</u>	<u>14,176,993</u>	<u>14,281,712</u>
EXPENDITURES					
Current:					
Intergovernmental	679,142	-	-	-	679,142
Capital outlay	15,818,857	1,944,393	16,445,146	13,904,570	48,112,966
Total expenditures	<u>16,497,999</u>	<u>1,944,393</u>	<u>16,445,146</u>	<u>13,904,570</u>	<u>48,792,108</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(16,495,774)</u>	<u>(1,880,895)</u>	<u>(16,406,150)</u>	<u>272,423</u>	<u>(34,510,396)</u>
OTHER FINANCING SOURCES (USES)					
Transfers out	(5,872,016)	-	-	-	(5,872,016)
Transfers in	13,156,647	140,861	5,872,016	236,084	19,405,608
Total other financing source (uses)	<u>7,284,631</u>	<u>140,861</u>	<u>5,872,016</u>	<u>236,084</u>	<u>13,533,592</u>
Net change in fund balances	(9,211,143)	(1,740,034)	(10,534,134)	508,507	(20,976,804)
Fund balances - beginning	25,748,134	11,078,498	18,926,783	(158,081)	55,595,334
Fund balances - ending	<u>\$ 16,536,991</u>	<u>\$ 9,338,464</u>	<u>\$ 8,392,649</u>	<u>\$ 350,426</u>	<u>\$ 34,618,530</u>

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Debt Service Funds
June 30, 2021

	<u>DEBT SERVICE FUND- 2015 GO BOND</u>	<u>DEBT SERVICE FUND- 2016 GO BOND</u>	<u>DEBT SERVICE FUND- 2017 GO BOND</u>	<u>Total Nonmajor Debt Service Funds</u>
ASSETS				
Cash and cash equivalents	\$ 3,104,820	\$ 86,849	\$ 540,272	\$ 3,731,941
Taxes receivable	-	-	28,024	28,024
Total assets	<u>\$ 3,104,820</u>	<u>\$ 86,849</u>	<u>\$ 568,296</u>	<u>\$ 3,759,965</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Due to other funds	\$ 6,700	\$ 56,158	-	\$ 62,858
Total liabilities	<u>6,700</u>	<u>56,158</u>	<u>-</u>	<u>62,858</u>
Deferred inflows of resources:				
Unavailable revenue	-	-	10,151	10,151
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>10,151</u>	<u>10,151</u>
Total liabilities and deferred inflows of resources	<u>6,700</u>	<u>56,158</u>	<u>10,151</u>	<u>73,009</u>
Fund balances (deficits):				
Restricted for debt service	3,098,120	30,691	558,145	3,686,956
Total fund balances (deficits)	<u>3,098,120</u>	<u>30,691</u>	<u>558,145</u>	<u>3,686,956</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 3,104,820</u>	<u>\$ 86,849</u>	<u>\$ 568,296</u>	<u>\$ 3,759,965</u>

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Fiscal Year Ended June 30, 2021

	DEBT SERVICE FUND- 2015 GO BOND	DEBT SERVICE FUND- 2016 GO BOND	DEBT SERVICE FUND- 2017 GO BOND	Total Nonmajor Debt Service Funds
REVENUES				
Taxes - property	\$ -	\$ -	\$ 5,252,482	\$ 5,252,482
Investment income	1,375	521	17,338	19,234
Total revenues	<u>1,375</u>	<u>521</u>	<u>5,269,820</u>	<u>5,271,716</u>
EXPENDITURES				
Debt service:				
Principal	2,555,000	2,045,000	2,185,000	6,785,000
Interest	402,500	135,055	2,744,375	3,281,930
Other	1,700	-	1,650	3,350
Total expenditures	<u>2,959,200</u>	<u>2,180,055</u>	<u>4,931,025</u>	<u>10,070,280</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,957,825)</u>	<u>(2,179,534)</u>	<u>338,795</u>	<u>(4,798,564)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,954,750	2,194,567	-	5,149,317
Total other financing source (uses)	<u>2,954,750</u>	<u>2,194,567</u>	<u>-</u>	<u>5,149,317</u>
Net change in fund balances	(3,075)	15,033	338,795	350,753
Fund balances - beginning	3,101,195	15,658	219,350	3,336,203
Fund balances - ending	<u>\$ 3,098,120</u>	<u>\$ 30,691</u>	<u>\$ 558,145</u>	<u>\$ 3,686,956</u>

Columbia County, Georgia
BUILDING STANDARDS FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and permits	\$ 1,782,356	\$ 1,782,356	\$ 2,506,352	\$ 723,996
Charges for services	72,310	72,310	94,502	22,192
Other income	793,191	793,191	554	(792,637)
Total revenues	<u>2,647,857</u>	<u>2,647,857</u>	<u>2,601,408</u>	<u>(46,449)</u>
EXPENDITURES				
Current:				
Housing and development	<u>2,647,857</u>	<u>2,647,857</u>	<u>2,568,784</u>	<u>79,073</u>
Total expenditures	<u>2,647,857</u>	<u>2,647,857</u>	<u>2,568,784</u>	<u>79,073</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>32,624</u>	<u>32,624</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>32,624</u>	<u>\$ 32,624</u>
Fund balances - beginning			<u>1,610,619</u>	
Fund balances - ending			<u>\$ 1,643,243</u>	

Columbia County, Georgia
LIBRARY BOARD
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 70,000	\$ 70,000	\$ 32,747	\$ (37,253)
Investment income	2,000	2,000	6,981	4,981
Other income	8,000	8,000	5,000	(3,000)
Total revenues	<u>80,000</u>	<u>80,000</u>	<u>44,728</u>	<u>(35,272)</u>
EXPENDITURES				
Current:				
Culture and recreation	80,000	80,000	18,664	61,336
Total expenditures	<u>80,000</u>	<u>80,000</u>	<u>18,664</u>	<u>61,336</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>26,064</u>	<u>26,064</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>26,064</u>	<u>\$ 26,064</u>
Fund balances - beginning			479,857	
Fund balances - ending			<u>\$ 505,921</u>	

Columbia County, Georgia
RECREATION ADVISORY BOARD
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 89,000	\$ 89,000	\$ 104,538	\$ 15,538
Investment income	-	-	573	573
Other income	-	-	40,392	40,392
Total revenues	<u>89,000</u>	<u>89,000</u>	<u>145,503</u>	<u>56,503</u>
EXPENDITURES				
Current:				
Culture and recreation	89,000	89,000	76,167	12,833
Total expenditures	<u>89,000</u>	<u>89,000</u>	<u>76,167</u>	<u>12,833</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>69,336</u>	<u>69,336</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>69,336</u>	<u>\$ 69,336</u>
Fund balances - beginning			<u>84,140</u>	
Fund balances - ending			<u>\$ 153,476</u>	

Columbia County, Georgia
STREET LIGHTS FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 1,945,200	\$ 1,945,200	\$ 2,118,680	\$ 173,480
Contributions and donations	-	-	12,540	12,540
Total revenues	<u>1,945,200</u>	<u>1,945,200</u>	<u>2,131,220</u>	<u>186,020</u>
EXPENDITURES				
Current:				
Public works	1,945,200	1,945,200	1,740,985	204,215
Total expenditures	<u>1,945,200</u>	<u>1,945,200</u>	<u>1,740,985</u>	<u>204,215</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>390,235</u>	<u>390,235</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>390,235</u>	<u>\$ 390,235</u>
Fund balances - beginning			1,953,542	
Fund balances - ending			<u>\$ 2,343,777</u>	

Columbia County, Georgia
911 FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes - other	\$ 1,000	\$ 1,000	\$ 1,047	\$ 47
Charges for services	3,000,000	3,000,000	3,202,627	202,627
Investment income	-	-	15,409	15,409
Other income	263,571	263,571	-	(263,571)
Total revenues	<u>3,264,571</u>	<u>3,264,571</u>	<u>3,219,083</u>	<u>(45,488)</u>
EXPENDITURES				
Current:				
Public safety	3,264,571	3,264,571	3,025,040	239,531
Total expenditures	<u>3,264,571</u>	<u>3,264,571</u>	<u>3,025,040</u>	<u>239,531</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>194,043</u>	<u>194,043</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>194,043</u>	<u>\$ 194,043</u>
Fund balances - beginning			<u>1,980,168</u>	
Fund balances - ending			<u>\$ 2,174,211</u>	

Columbia County, Georgia
DRUG COURT
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 35,000	\$ 49,500	\$ 49,476	\$ (24)
Total revenues	<u>35,000</u>	<u>49,500</u>	<u>49,476</u>	<u>(24)</u>
EXPENDITURES				
Current:				
Judicial	35,000	49,500	49,326	174
Total expenditures	<u>35,000</u>	<u>49,500</u>	<u>49,326</u>	<u>174</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>150</u>	<u>150</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>150</u>	<u>\$ 150</u>
Fund balances - beginning			(2,375)	
Fund balances - ending			<u>\$ (2,225)</u>	

Columbia County, Georgia
DRUG ABUSE TREATMENT
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 50,000	\$ 50,000	\$ 84,943	\$ 34,943
Investment income	-	-	2,461	2,461
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>87,404</u>	<u>37,404</u>
Excess (deficiency) of revenues over (under) expenditures	<u>50,000</u>	<u>50,000</u>	<u>87,404</u>	<u>37,404</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(50,000)	(50,000)	(50,000)	-
Total other financing source (uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	37,404	<u>\$ 37,404</u>
Fund balances - beginning			353,924	
Fund balances - ending			<u>\$ 391,328</u>	

Columbia County, Georgia
SUPPLEMENTAL JUVENILE SERV
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 25,000	\$ 25,000	\$ 22,770	\$ (2,230)
Investment income	-	-	1,146	1,146
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>23,916</u>	<u>(1,084)</u>
EXPENDITURES				
Current:				
Judicial	25,000	25,000	10,799	14,201
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>10,799</u>	<u>14,201</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	13,117	13,117
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	13,117	<u>\$ 13,117</u>
Fund balances - beginning			186,996	
Fund balances - ending			<u>\$ 200,113</u>	

Columbia County, Georgia
JAIL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 150,000	\$ 150,000	\$ 148,676	\$ (1,324)
Investment income	-	-	3,308	3,308
Total revenues	<u>150,000</u>	<u>150,000</u>	<u>151,984</u>	<u>1,984</u>
Excess (deficiency) of revenues over (under) expenditures	<u>150,000</u>	<u>150,000</u>	<u>151,984</u>	<u>1,984</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(150,000)	(150,000)	(150,000)	-
Total other financing source (uses)	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	1,984	<u>\$ 1,984</u>
Fund balances - beginning			534,538	
Fund balances - ending			<u>\$ 536,522</u>	

Columbia County, Georgia
FEDERAL ASSET SHARING FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 10,000	\$ 10,000	\$ 269	\$ (9,731)
Investment income	-	-	13	13
Other income	-	109,000	-	(109,000)
Total revenues	<u>10,000</u>	<u>119,000</u>	<u>282</u>	<u>(118,718)</u>
EXPENDITURES				
Current:				
Public safety	10,000	119,000	118,780	220
Total expenditures	<u>10,000</u>	<u>119,000</u>	<u>118,780</u>	<u>220</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(118,498)	(118,498)
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(118,498)</u>	<u>\$ (118,498)</u>
Fund balances - beginning			138,098	
Fund balances - ending			<u>\$ 19,600</u>	

Columbia County, Georgia
STATE CONDEMNATION FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 50,000	\$ 50,000	\$ 27,216	\$ (22,784)
Investment income	-	-	349	349
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>27,565</u>	<u>(22,435)</u>
EXPENDITURES				
Current:				
Public safety	50,000	50,000	17,139	32,861
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>17,139</u>	<u>32,861</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>10,426</u>	<u>10,426</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>10,426</u>	<u>\$ 10,426</u>
Fund balances - beginning			<u>189,209</u>	
Fund balances - ending			<u>\$ 199,635</u>	

Columbia County, Georgia
LODGING TAX FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes - other	\$ 940,000	\$ 960,500	\$ 967,038	\$ 6,538
Charges for services			16,826	16,826
Other income	-	141,261	123	(141,138)
Total revenues	<u>940,000</u>	<u>1,101,761</u>	<u>983,987</u>	<u>(117,774)</u>
EXPENDITURES				
Current:				
Culture and recreation	940,000	1,101,761	1,100,771	990
Total expenditures	<u>940,000</u>	<u>1,101,761</u>	<u>1,100,771</u>	<u>990</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(116,784)</u>	<u>(116,784)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(116,784)</u>	<u>\$ (116,784)</u>
Fund balances - beginning			605,966	
Fund balances - ending			<u>\$ 489,182</u>	

Columbia County, Georgia
MULTIPLE GRANT FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental revenue	\$ 117,607	\$ 148,817	\$ 206,503	\$ 57,686
Total revenues	<u>117,607</u>	<u>148,817</u>	<u>206,503</u>	<u>57,686</u>
EXPENDITURES				
Current:				
Judicial	116,607	116,607	118,739	(2,132)
Public safety	1,000	32,210	30,075	2,135
Total expenditures	<u>117,607</u>	<u>148,817</u>	<u>148,814</u>	<u>3</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>57,689</u>	<u>57,689</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>57,689</u>	<u>\$ 57,689</u>
Fund balances - beginning			<u>7,747</u>	
Fund balances - ending			<u>\$ 65,436</u>	

Columbia County, Georgia
2020 CARES ACT FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental revenue	\$ -	\$ 1,855,113	\$ 1,855,113	\$ -
Total revenues	-	1,855,113	1,855,113	-
EXPENDITURES				
Current:				
Public safety	-	1,855,113	1,855,113	-
Total expenditures	-	1,855,113	1,855,113	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Net change in fund balances	\$ -	\$ -	-	\$ -
Fund balances - beginning			-	
Fund balances - ending			\$ -	

Columbia County, Georgia
2020 GENERATOR GRANT FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
EXPENDITURES				
Current:				
General government	-	30,000	29,315	685
Total expenditures	-	30,000	29,315	685
Excess (deficiency) of revenues over (under) expenditures	-	(30,000)	(29,315)	685
OTHER FINANCING SOURCES (USES)				
Transfers in	-	30,000	78,489	48,489
Total other financing source (uses)	-	30,000	78,489	48,489
Net change in fund balances	\$ -	\$ -	49,174	\$ 49,174
Fund balances - beginning			-	
Fund balances - ending			\$ 49,174	

Columbia County, Georgia
SHERIFF'S GIFTS/DONATIONS
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 92	\$ 92
Contributions and donations	10,000	97,100	35,052	(62,048)
Total revenues	<u>10,000</u>	<u>97,100</u>	<u>35,144</u>	<u>(61,956)</u>
EXPENDITURES				
Current:				
Public safety	10,000	97,100	97,039	61
Total expenditures	<u>10,000</u>	<u>97,100</u>	<u>97,039</u>	<u>61</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(61,895)</u>	<u>(61,895)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(61,895)</u>	<u>\$ (61,895)</u>
Fund balances - beginning			128,547	
Fund balances - ending			<u>\$ 66,652</u>	

Columbia County, Georgia
INSURANCE PREMIUM TAX
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes - other	\$ 8,000,000	\$ 8,000,000	\$ 8,086,303	\$ 86,303
Other income	1,305,949	1,305,949	-	(1,305,949)
Total revenues	<u>9,305,949</u>	<u>9,305,949</u>	<u>8,086,303</u>	<u>(1,219,646)</u>
EXPENDITURES				
Current:				
Public safety	-	-	66,899	(66,899)
Public works	6,552,187	6,552,187	6,467,365	84,822
Culture and recreation	429,822	429,822	417,557	12,265
Total expenditures	<u>6,982,009</u>	<u>6,982,009</u>	<u>6,951,821</u>	<u>30,188</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,323,940</u>	<u>2,323,940</u>	<u>1,134,482</u>	<u>(1,189,458)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,323,940)	(2,323,940)	(1,410,433)	913,507
Total other financing source (uses)	<u>(2,323,940)</u>	<u>(2,323,940)</u>	<u>(1,410,433)</u>	<u>913,507</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(275,951)</u>	<u>\$ (275,951)</u>
Fund balances - beginning			1,004,790	
Fund balances - ending			<u>\$ 728,839</u>	

Columbia County, Georgia
COMMUNITY EVENTS FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 66,400	\$ 66,400	\$ 59,407	\$ (6,993)
Investment income	-	-	600	600
Contributions and donations	117,000	117,000	76,950	(40,050)
Other income	43,600	43,600	93,750	50,150
Total revenues	<u>227,000</u>	<u>227,000</u>	<u>230,707</u>	<u>3,707</u>
EXPENDITURES				
Current:				
Culture and recreation	227,000	227,000	177,489	49,511
Total expenditures	<u>227,000</u>	<u>227,000</u>	<u>177,489</u>	<u>49,511</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>53,218</u>	<u>53,218</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>53,218</u>	<u>\$ 53,218</u>
Fund balances - beginning			(14,218)	
Fund balances - ending			<u>\$ 39,000</u>	

Columbia County, Georgia
MEMORIAL WALL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Contributions and donations	\$ 1,000	\$ 1,000	\$ 190	\$ (810)
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>190</u>	<u>(810)</u>
EXPENDITURES				
Current:				
Culture and recreation	1,000	1,000	-	1,000
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>190</u>	<u>190</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>190</u>	<u>\$ 190</u>
Fund balances - beginning			7,200	
Fund balances - ending			<u>\$ 7,390</u>	

Columbia County, Georgia
GA SUP CT CK'S COOP AUTH
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Investment income	-	-	16	16
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>16</u>	<u>(984)</u>
EXPENDITURES				
Current:				
Judicial	1,000	1,000	20	980
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>20</u>	<u>980</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(4)	(4)
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(4)</u>	<u>\$ (4)</u>
Fund balances - beginning			32,272	
Fund balances - ending			<u>\$ 32,268</u>	

Columbia County, Georgia
LAW LIBRARY FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 30,000	\$ 39,000	\$ 28,479	\$ (10,521)
Investment income	-	-	1,411	1,411
Total revenues	<u>30,000</u>	<u>39,000</u>	<u>29,890</u>	<u>(9,110)</u>
EXPENDITURES				
Current:				
Judicial	30,000	39,000	38,101	899
Total expenditures	<u>30,000</u>	<u>39,000</u>	<u>38,101</u>	<u>899</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(8,211)	(8,211)
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(8,211)	<u>\$ (8,211)</u>
Fund balances - beginning			254,882	
Fund balances - ending			<u>\$ 246,671</u>	

Columbia County, Georgia
TSPLOST 25% DISCRETIONARY FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes - sales	\$ 2,520,000	\$ 2,520,000	\$ 3,302,697	\$ 782,697
Investment income	-	-	3,187	3,187
Total revenues	<u>2,520,000</u>	<u>2,520,000</u>	<u>3,305,884</u>	<u>785,884</u>
EXPENDITURES				
Current:				
Public works	1,802,032	1,812,032	1,811,905	127
Total expenditures	<u>1,802,032</u>	<u>1,812,032</u>	<u>1,811,905</u>	<u>127</u>
Excess (deficiency) of revenues over (under) expenditures	<u>717,968</u>	<u>707,968</u>	<u>1,493,979</u>	<u>786,011</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(717,968)	(707,968)	(418,058)	289,910
Total other financing source (uses)	<u>(717,968)</u>	<u>(707,968)</u>	<u>(418,058)</u>	<u>289,910</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	1,075,921	<u>\$ 1,075,921</u>
Fund balances - beginning			2,623,456	
Fund balances - ending			<u>\$ 3,699,377</u>	

Columbia County, Georgia
DEBT SERVICE FUND-2015 GO BOND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 1,375	\$ 1,375
Total revenues	-	-	1,375	1,375
EXPENDITURES				
Debt service:				
Principal	2,555,000	2,555,000	2,555,000	-
Interest	402,500	402,500	402,500	-
Other	1,500	1,700	1,700	-
Total expenditures	2,959,000	2,959,200	2,959,200	-
Excess (deficiency) of revenues over (under) expenditures	(2,959,000)	(2,959,200)	(2,957,825)	1,375
OTHER FINANCING SOURCES (USES)				
Transfers in	2,959,000	2,959,200	2,954,750	(4,450)
Total other financing source (uses)	2,959,000	2,959,200	2,954,750	(4,450)
Net change in fund balances	\$ -	\$ -	(3,075)	\$ (3,075)
Fund balances - beginning			3,101,195	
Fund balances - ending			\$ 3,098,120	

Columbia County, Georgia
DEBT SERVICE FUND-2016 GO BOND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 521	\$ 521
Total revenues	-	-	521	521
EXPENDITURES				
Debt service:				
Principal	2,045,000	2,045,000	2,045,000	-
Interest	136,700	136,700	135,055	1,645
Total expenditures	2,181,700	2,181,700	2,180,055	1,645
Excess (deficiency) of revenues over (under) expenditures	(2,181,700)	(2,181,700)	(2,179,534)	2,166
OTHER FINANCING SOURCES (USES)				
Transfers in	2,181,700	2,181,700	2,194,567	12,867
Total other financing source (uses)	2,181,700	2,181,700	2,194,567	12,867
Net change in fund balances	\$ -	\$ -	15,033	\$ 15,033
Fund balances - beginning			15,658	
Fund balances - ending			\$ 30,691	

Columbia County, Georgia
DEBT SERVICE FUND-2017 GO BOND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes - property	\$ 4,930,875	\$ 4,931,025	\$ 5,252,482	\$ 321,457
Investment income	-	-	17,338	17,338
Total revenues	<u>4,930,875</u>	<u>4,931,025</u>	<u>5,269,820</u>	<u>338,795</u>
EXPENDITURES				
Debt service:				
Principal	2,185,000	2,185,000	2,185,000	-
Interest	2,744,375	2,744,375	2,744,375	-
Other	1,500	1,650	1,650	-
Total expenditures	<u>4,930,875</u>	<u>4,931,025</u>	<u>4,931,025</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>338,795</u>	<u>338,795</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>338,795</u>	<u>\$ 338,795</u>
Fund balances - beginning			219,350	
Fund balances - ending			<u>\$ 558,145</u>	

NONMAJOR ENTERPRISE FUNDS

Columbia County, Georgia
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2021

	COMMUNICATIONS UTILITY	SAVANNAH RAPIDS PAVILION	PERFORMING ARTS CENTER	EXHIBITION CENTER	Total Nonmajor Enterprise Funds
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 2,178,620	\$ -	\$ 99,090	\$ -	\$ 2,277,710
Accounts receivable	26,388	540	-	14,894	41,822
Prepaid items	147	329	21	34	531
Total current assets	<u>2,205,155</u>	<u>869</u>	<u>99,111</u>	<u>14,928</u>	<u>2,320,063</u>
Noncurrent assets:					
Capital assets, net of acc dep	10,690,574	1,624,584	-	-	12,315,158
Total noncurrent assets	<u>10,690,574</u>	<u>1,624,584</u>	<u>-</u>	<u>-</u>	<u>12,315,158</u>
Total assets	<u>12,895,729</u>	<u>1,625,453</u>	<u>99,111</u>	<u>14,928</u>	<u>14,635,221</u>
DEFERRED OUTFLOWS OF RESOURCES					
OPEB changes in assumptions	4,857	7,524	-	-	12,381
Total deferred outflows of resources	<u>4,857</u>	<u>7,524</u>	<u>-</u>	<u>-</u>	<u>12,381</u>
Total assets and deferred outflows of resources	<u>12,900,586</u>	<u>1,632,977</u>	<u>99,111</u>	<u>14,928</u>	<u>14,647,602</u>
LIABILITIES					
Current liabilities:					
Accounts payable	101,206	9,253	26,322	9,598	146,379
Accrued payroll	16,397	7,455	6,882	4,076	34,810
Accrued compensated absences	19,527	13,866	3,997	10,197	47,587
Unearned revenue	-	188,986	-	28,100	217,086
Due to other funds	802	480,486	294,038	47,425	822,751
Customer deposits	-	1,295	-	-	1,295
Total current liabilities	<u>137,932</u>	<u>701,341</u>	<u>331,239</u>	<u>99,396</u>	<u>1,269,908</u>
Noncurrent liabilities:					
Accrued compensated absences	19,527	13,866	3,997	10,197	47,587
Advances from other funds	3,000,000	-	-	-	3,000,000
Net OPEB liability	21,232	36,060	-	-	57,292
Total noncurrent liabilities	<u>3,040,759</u>	<u>49,926</u>	<u>3,997</u>	<u>10,197</u>	<u>3,104,879</u>
Total liabilities	<u>3,178,691</u>	<u>751,267</u>	<u>335,236</u>	<u>109,593</u>	<u>4,374,787</u>
DEFERRED INFLOWS OF RESOURCES					
OPEB expected vs actual experience	13,038	16,503	-	-	29,541
OPEB changes in assumptions	3,288	4,166	-	-	7,454
Total deferred inflows of resources	<u>16,326</u>	<u>20,669</u>	<u>-</u>	<u>-</u>	<u>36,995</u>
Total liabilities and deferred inflows of resources	<u>3,195,017</u>	<u>771,936</u>	<u>335,236</u>	<u>109,593</u>	<u>4,411,782</u>
NET POSITION					
Net investment in capital assets	10,690,574	1,624,584	-	-	12,315,158
Unrestricted	(985,005)	(763,543)	(236,125)	(94,665)	(2,079,338)
Total net position	<u>\$ 9,705,569</u>	<u>\$ 861,041</u>	<u>\$ (236,125)</u>	<u>\$ (94,665)</u>	<u>\$ 10,235,820</u>

Columbia County, Georgia
Combining Statement of Revenues, Expenses, and Changes in Net Position
Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2021

	COMMUNICATIONS UTILITY	SAVANNAH RAPIDS PAVILION	PERFORMING ARTS CENTER	EXHIBITION CENTER	Total Nonmajor Enterprise Funds
OPERATING REVENUES					
Charges for services	\$ 1,880,712	\$ 307,030	\$ 6,123	\$ 120,206	\$ 2,314,071
Rental income	312,412	5,299	34,331	-	352,042
Other income	-	43,637	58	16,495	60,190
Total operating revenues	<u>2,193,124</u>	<u>355,966</u>	<u>40,512</u>	<u>136,701</u>	<u>2,726,303</u>
OPERATING EXPENSES					
Personal services	529,544	258,544	137,435	129,610	1,055,133
Purchased/contract services	555,909	54,961	65,911	10,709	687,490
Supplies and materials	86,851	129,381	73,305	91,047	380,584
Interfund charges	291,755	27,234	-	-	318,989
Depreciation/amortization	1,048,631	132,325	-	-	1,180,956
Other costs	146,700	-	-	-	146,700
Total operating expenses	<u>2,659,390</u>	<u>602,445</u>	<u>276,651</u>	<u>231,366</u>	<u>3,769,852</u>
Operating income (loss)	<u>(466,266)</u>	<u>(246,479)</u>	<u>(236,139)</u>	<u>(94,665)</u>	<u>(1,043,549)</u>
NONOPERATING REVENUES (EXPENSES)					
Interest earned	13,616	-	14	-	13,630
Total nonoperating revenues (expenses)	<u>13,616</u>	<u>-</u>	<u>14</u>	<u>-</u>	<u>13,630</u>
Income (loss) before contributions and transfers	<u>(452,650)</u>	<u>(246,479)</u>	<u>(236,125)</u>	<u>(94,665)</u>	<u>(1,029,919)</u>
Change in net position	<u>(452,650)</u>	<u>(246,479)</u>	<u>(236,125)</u>	<u>(94,665)</u>	<u>(1,029,919)</u>
Total net position - beginning	10,158,219	1,107,520	-	-	11,265,739
Total net position - ending	<u>\$ 9,705,569</u>	<u>\$ 861,041</u>	<u>\$ (236,125)</u>	<u>\$ (94,665)</u>	<u>\$ 10,235,820</u>

Columbia County, Georgia
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2021

	COMMUNICATIONS UTILITY	SAVANNAH RAPIDS PAVILION	PERFORMING ARTS CENTER	EXHIBITION CENTER	Total Nonmajor Enterprise Funds
Operating activities					
Cash received from customers and others	\$ 2,190,558	\$ 345,625	\$ 109,649	\$ 149,907	\$ 2,795,739
Cash paid to suppliers and others	(1,028,313)	(71,108)	(10,573)	(44,767)	(1,154,761)
Cash paid to employees	(518,733)	(274,517)	-	(105,140)	(898,390)
Net cash provided by (used in) operating activities	<u>643,512</u>	<u>-</u>	<u>99,076</u>	<u>-</u>	<u>742,588</u>
Capital and related financing activities					
Acquisition and construction of capital assets	(551,530)	-	-	-	(551,530)
Net cash provided by (used in) capital and related financing activities	<u>(551,530)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(551,530)</u>
Investing activities					
Interest received	13,616	-	14	-	13,630
Net cash provided by (used) in investing activities	<u>13,616</u>	<u>-</u>	<u>14</u>	<u>-</u>	<u>13,630</u>
Net increase (decrease) in cash and cash equivalents	<u>105,598</u>	<u>-</u>	<u>99,090</u>	<u>-</u>	<u>204,688</u>
Cash and cash equivalents					
Beginning of year	<u>2,073,022</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,073,022</u>
End of year	<u>\$ 2,178,620</u>	<u>\$ -</u>	<u>\$ 99,090</u>	<u>\$ -</u>	<u>\$ 2,277,710</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities					
Operating income (loss)	\$ (466,266)	\$ (246,479)	\$ (236,139)	\$ (94,665)	\$ (1,043,549)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation and amortization	1,048,631	132,325	-	-	1,180,956
Change in assets and liabilities					
Accounts receivable	(2,566)	18,807	-	(14,894)	1,347
Deferred charges / prepaid expense	(11)	53	(21)	(34)	(13)
Accounts payable	74,356	(9,235)	26,322	9,598	101,041
Accrued liabilities	11,034	(15,800)	14,876	24,470	34,580
Customer deposits	-	(49,276)	-	-	(49,276)
Due to other funds	(21,666)	149,477	294,038	47,425	469,274
Unearned revenue	-	20,128	-	28,100	48,228
Total adjustments	<u>1,109,778</u>	<u>246,479</u>	<u>335,215</u>	<u>94,665</u>	<u>1,786,137</u>
Net cash provided by (used in) operating activities	<u>\$ 643,512</u>	<u>\$ -</u>	<u>\$ 99,076</u>	<u>\$ -</u>	<u>\$ 742,588</u>

NONMAJOR INTERNAL SERVICE FUNDS

Columbia County, Georgia
Combining Statement of Net Position
Nonmajor Internal Service Funds
June 30, 2021

	EMPLOYEE MEDICAL FUND	RISK MANAGEMENT FUND	UTILITY DAMAGE PREVENTION	CUSTOMER SERVICE AND INFORMATION CENTER	FLEET REPLACEMENT FUND	GEOGRAPHIC INFORMATION SYSTEMS	Total Internal Service Funds
ASSETS							
Current assets:							
Cash and cash equivalents	\$ 3,281,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,281,998
Accounts receivable	3,315	-	-	-	-	-	3,315
Due from other funds	-	622,316	539,920	22,823	-	20,537	1,205,596
Prepaid items	69	218	1,482	61	-	677	2,507
Total current assets	<u>3,285,382</u>	<u>622,534</u>	<u>541,402</u>	<u>22,884</u>	<u>-</u>	<u>21,214</u>	<u>4,493,416</u>
Noncurrent assets:							
Capital assets, net of acc dep	-	-	72,098	-	5,820,171	43,226	5,935,495
Total noncurrent assets	-	-	72,098	-	5,820,171	43,226	5,935,495
Total assets	<u>3,285,382</u>	<u>622,534</u>	<u>613,500</u>	<u>22,884</u>	<u>5,820,171</u>	<u>64,440</u>	<u>10,428,911</u>
LIABILITIES							
Current liabilities:							
Accounts payable	30,680	23,058	1,946	79	21,952	1,434	79,149
Claims payable	1,500,000	577,811	-	-	-	-	2,077,811
Accrued payroll	7,878	4,697	14,755	6,639	-	16,518	50,487
Accrued compensated absences	916	8,484	19,683	8,083	-	23,244	60,410
Due to other funds	6,993,312	-	557,433	-	2,503,218	-	10,053,963
Total current liabilities	<u>8,532,786</u>	<u>614,050</u>	<u>593,817</u>	<u>14,801</u>	<u>2,525,170</u>	<u>41,196</u>	<u>12,321,820</u>
Noncurrent liabilities:							
Accrued compensated absences	916	8,484	19,683	8,083	-	23,244	60,410
Total noncurrent liabilities	<u>916</u>	<u>8,484</u>	<u>19,683</u>	<u>8,083</u>	<u>-</u>	<u>23,244</u>	<u>60,410</u>
Total liabilities	<u>8,533,702</u>	<u>622,534</u>	<u>613,500</u>	<u>22,884</u>	<u>2,525,170</u>	<u>64,440</u>	<u>12,382,230</u>
NET POSITION							
Net investment in capital assets	-	-	72,098	-	5,820,171	43,226	5,935,495
Unrestricted	(5,248,320)	-	(72,098)	-	(2,525,170)	(43,226)	(7,888,814)
Total net position	<u>\$ (5,248,320)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,295,001</u>	<u>\$ -</u>	<u>\$ (1,953,319)</u>

Columbia County, Georgia
Combining Statement of Revenues, Expenses, and Changes in Net Position
Nonmajor Internal Service Funds
For the Fiscal Year Ended June 30, 2021

	EMPLOYEE MEDICAL FUND	RISK MANAGEMENT FUND	UTILITY DAMAGE PREVENTION	CUSTOMER SERVICE AND INFORMATION CENTER	FLEET REPLACEMENT FUND	GEOGRAPHIC INFORMATION SYSTEMS	Total Internal Service Funds
OPERATING REVENUES							
Charges for services	\$ 11,524,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,524,246
Intergovernmental revenue	-	1,447,164	738,685	222,827	2,298,802	1,138,959	5,846,437
Total operating revenues	11,524,246	1,447,164	738,685	222,827	2,298,802	1,138,959	17,370,683
OPERATING EXPENSES							
Personal services	199,002	158,442	555,872	221,318	-	594,221	1,728,855
Purchased/contract services	11,311,188	1,189,785	54,110	974	848,346	511,879	13,916,282
Supplies and materials	-	21,800	106,432	535	-	29,681	158,448
Depreciation/amortization	-	-	22,271	-	1,568,175	3,178	1,593,624
Total operating expenses	11,510,190	1,370,027	738,685	222,827	2,416,521	1,138,959	17,397,209
Operating income (loss)	14,056	77,137	-	-	(117,719)	-	(26,526)
NONOPERATING REVENUES (EXPENSES)							
Gain on sale of capital assets	-	-	-	-	68,154	-	68,154
Interest earned	8,597	-	-	-	-	-	8,597
Total nonoperating revenues (expenses)	8,597	-	-	-	68,154	-	76,751
Income (loss) before contributions and transfers	22,653	77,137	-	-	(49,565)	-	50,225
Transfers out	-	(77,137)	-	-	-	-	(77,137)
Transfers in	-	-	-	-	332,505	-	332,505
Change in net position	22,653	-	-	-	282,940	-	305,593
Total net position - beginning	(5,270,973)	-	-	-	3,012,061	-	(2,258,912)
Total net position - ending	\$ (5,248,320)	\$ -	\$ -	\$ -	\$ 3,295,001	\$ -	\$ (1,953,319)

Columbia County, Georgia
Combining Statement of Cash Flows
Nonmajor Internal Service Funds
For the Fiscal Year Ended June 30, 2021

	EMPLOYEE MEDICAL FUND	RISK MANAGEMENT FUND	UTILITY DAMAGE PREVENTION	CUSTOMER SERVICE AND INFORMATION CENTER	FLEET REPLACEMENT FUND	GEOGRAPHIC INFORMATION SYSTEMS	Total Internal Service Funds
Operating activities							
Cash received from customers and others	\$ 11,521,330	\$ 1,449,138	\$ 738,685	\$ 222,827	\$ 1,740,558	\$ 1,138,959	\$ 16,811,497
Cash paid to suppliers and others	(9,468,765)	(1,211,178)	(150,847)	(1,524)	(857,375)	(561,340)	(12,251,029)
Cash paid to employees	(197,955)	(160,823)	(558,106)	(221,303)	-	(531,215)	(1,669,402)
Net cash provided by (used in) operating activities	<u>1,854,610</u>	<u>77,137</u>	<u>29,732</u>	<u>-</u>	<u>883,183</u>	<u>46,404</u>	<u>2,891,066</u>
Noncapital financing activities							
Transfer to other funds	-	(77,137)	-	-	-	-	(77,137)
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>(77,137)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(77,137)</u>
Capital and related financing activities							
Transfer from other funds	-	-	-	-	332,505	-	332,505
Acquisition and construction of capital assets	-	-	(29,732)	-	(1,288,842)	(46,404)	(1,364,978)
Proceeds from sale of capital assets	-	-	-	-	73,154	-	73,154
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>-</u>	<u>(29,732)</u>	<u>-</u>	<u>(883,183)</u>	<u>(46,404)</u>	<u>(959,319)</u>
Investing activities							
Interest received	8,597	-	-	-	-	-	8,597
Net cash provided by (used in) investing activities	<u>8,597</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,597</u>
Net increase (decrease) in cash and cash equivalents	<u>1,863,207</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,863,207</u>
Cash and cash equivalents							
Beginning of year	<u>1,418,791</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,418,791</u>
End of year	<u>\$ 3,281,998</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,281,998</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities							
Operating income (loss)	\$ 14,056	\$ 77,137	\$ -	\$ -	\$ (117,719)	\$ -	\$ (26,526)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:							
Depreciation and amortization	-	-	22,271	-	1,568,175	3,178	1,593,624
Change in assets and liabilities							
Accounts receivable	(2,916)	1,974	-	-	-	-	(942)
Deferred charges / prepaid expense	(14)	(30)	(8)	-	-	(677)	(729)
Due from other funds	-	(112,175)	(102,001)	2,190	-	(20,537)	(232,523)
Accounts payable	(8,794)	112,612	957	(15)	(9,029)	1,434	97,165
Accrued liabilities	1,047	(2,381)	(2,234)	(2,175)	-	63,006	57,263
Due to other funds	1,851,231	-	110,747	-	(558,244)	-	1,403,734
Total adjustments	<u>1,840,554</u>	<u>-</u>	<u>29,732</u>	<u>-</u>	<u>1,000,902</u>	<u>46,404</u>	<u>2,917,592</u>
Net cash provided by (used in) operating activities	<u>\$ 1,854,610</u>	<u>\$ 77,137</u>	<u>\$ 29,732</u>	<u>\$ -</u>	<u>\$ 883,183</u>	<u>\$ 46,404</u>	<u>\$ 2,891,066</u>

CUSTODIAL FUNDS

COLUMBIA COUNTY, GEORGIA
Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2021

	<u>Clerk of Superior Court</u>	<u>Probate Court</u>	<u>Magistrate Court</u>	<u>Sheriff's Office</u>	<u>Tax Commissioner's Office</u>	<u>Total</u>
ASSETS						
Cash and cash equivalents	\$ 2,148,922	\$ 524,564	\$ 85,653	\$ 935,331	\$ 130,833	\$ 3,825,303
LIABILITIES						
Due to others	<u>493,534</u>	<u>114,426</u>	<u>20,899</u>	<u>20,975</u>	<u>-</u>	<u>649,834</u>
NET POSITION						
Restricted for individuals, organizations, and other governments	<u>\$ 1,655,388</u>	<u>\$ 410,138</u>	<u>\$ 64,754</u>	<u>\$ 914,356</u>	<u>\$ 130,833</u>	<u>\$ 3,175,469</u>

COLUMBIA COUNTY, GEORGIA
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Fiscal Year Ended June 30, 2021

	Clerk of Superior Court	Probate Court	Magistrate Court	Sheriff's Office	Tax Commissioner's Office	Total
ADDITIONS						
Taxes	\$ 11,580,468	\$ -	\$ -	\$ -	\$ 199,177,354	\$ 210,757,822
Fines and fees	407,668	1,968,264	540,526	381,316	-	3,297,774
Criminal and civil bonds	16,044	733,239	-	220,542	-	969,825
Other	850,872	799,968	-	700,900	-	2,351,740
Total additions	<u>12,855,052</u>	<u>3,501,471</u>	<u>540,526</u>	<u>1,302,758</u>	<u>199,177,354</u>	<u>217,377,161</u>
DEDUCTIONS						
Taxes and fees paid to other governments	7,144,721	490,434	81,203	259,125	127,402,373	135,377,856
Payments to County	5,215,550	1,435,333	224,166	113,980	70,040,717	77,029,746
Other custodial disbursements	3,088,698	1,425,721	202,675	973,303	1,674,888	7,365,285
Total deductions	<u>15,448,969</u>	<u>3,351,488</u>	<u>508,044</u>	<u>1,346,408</u>	<u>199,117,978</u>	<u>219,772,887</u>
Change in fiduciary net position	(2,593,917)	149,983	32,482	(43,650)	59,376	(2,395,726)
Net position, beginning of year, restated	4,249,305	260,155	32,272	958,006	71,457	5,571,195
Net position, end of year	<u>\$ 1,655,388</u>	<u>\$ 410,138</u>	<u>\$ 64,754</u>	<u>\$ 914,356</u>	<u>\$ 130,833</u>	<u>\$ 3,175,469</u>

SPECIAL PURPOSE LOCAL OPTION SALES TAX FUNDS

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

2011 - 2016 Special Purpose Local Option Sales Tax Program

For the Fiscal Year Ended June 30, 2021

Project	Original Project Budget*	Prior Years' Cost	Current Year Cost	Total Cost	Estimated Percentage of Completion
Level One Countywide projects	\$ 48,666,645	\$ 30,613,519	\$ 1,141,126	\$ 31,754,645	95%
Transportation projects	46,633,663	28,844,787	291,981	29,136,768	95%
Recreation facilities	14,017,674	10,506,452	506,586	11,013,038	95%
Public Safety and Emergency Services buildings, facilities and equipment	9,270,041	7,310,296	4,700	7,314,996	100%
County administrative buildings and facilities	7,895,642	6,302,566	-	6,302,566	95%
Improvements to stormwater and water systems	13,800,847	9,263,750	-	9,263,750	100%
City of Harlem	3,178,601	2,372,447	-	2,372,447	100%
City of Grovetown	11,156,888	8,324,742	-	8,324,742	100%
	<u>\$ 154,620,001</u>	<u>\$ 103,538,559</u>	<u>1,944,393</u>	<u>\$ 105,482,952</u>	
			Transfer to Capital Projects Fund	-	
				<u>\$ 1,944,393</u>	

* Tier I & II Only

Note: 2009 Capital Projects Improvements Plan Fund accounts for projects funded by the 2009 General Obligations Bonds and collections from the 2011-2016 Special Purpose Local Option Sales Tax.

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

2017 - 2022 Special Purpose Local Option Sales Tax Program

For the Fiscal Year Ended June 30, 2021

Project	Original Project Budget*	Prior Years' Cost	Current Year Cost	Total Cost	Estimated Percentage of Completion
Countywide projects	\$ 57,665,280	\$ 92,586	\$ 293,072	\$ 385,658	2%
Transportation projects	3,000,000	1,835,668	175,004	2,010,672	61%
Community Services	18,540,000	4,850,069	192,416	5,042,485	26%
IT and Broadband Projects	2,917,736	-	-	-	0%
Public Safety and Emergency Services buildings, facilities and equipment	2,966,258	1,324,841	-	1,324,841	45%
Public Health	30,000,000	-	-	-	0%
County administrative buildings and facilities	1,000,000	169,489	113,772	283,261	17%
Stormwater Improvements	3,000,000	78,916	894,177	973,093	3%
City of Harlem	2,144,071	1,296,499	566,388	1,862,887	60%
City of Grovetown	7,146,904	4,315,012	1,885,043	6,200,055	60%
	<u>\$ 128,380,249</u>	<u>\$ 13,963,080</u>	<u>4,119,872</u>	<u>\$ 18,082,952</u>	
			Transfer to Capital Projects Fund 140,861		
			Transfer to Debt Service Funds 5,149,317		
			<u>\$ 9,410,050</u>		

* Tier I & II Only

Note: 2017-2022 SPLOST program includes projects funded by the 2015 General Obligations Bonds. The capital outlay included above is recorded as expenditures in the 2015 General Obligation Bond Fund and the Special Local Option Sales Tax 2017-2022 Fund.

STATISTICAL SECTION

STATISTICAL SECTION

This part of Columbia County, Georgia's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents	Page
Financial Trends	159
<i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	
Revenue Capacity	164
<i>These schedules contain information to help the reader assess the government's most significant local revenue sources, the property tax and the sales tax.</i>	
Debt Capacity	171
<i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	175
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>	
Operating Information	178
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

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

	Fiscal Year Ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
Net investment in capital assets	\$ 160,207,864	\$ 184,228,647	\$ 200,894,204	\$ 208,779,154	\$ 219,854,303	\$ 237,032,052	\$ 250,250,514	\$ 265,461,677	\$ 279,597,682	\$ 312,857,870
Restricted	48,044,167	39,852,364	33,612,371	34,451,325	41,209,614	43,080,606	44,526,019	52,560,511	69,159,288	83,848,458
Unrestricted	29,114,874	32,166,093	28,446,891	28,856,123	23,997,583	18,357,245	23,750,285	25,386,286	36,255,030	41,814,715
Total governmental activities net position	\$ 237,366,905	\$ 256,247,104	\$ 262,953,466	\$ 272,086,602	\$ 285,061,500	\$ 298,469,903	\$ 318,526,818	\$ 343,408,474	\$ 385,012,000	\$ 438,521,043
Business-type activities										
Net investment in capital assets	\$ 180,655,948	\$ 188,796,529	\$ 207,852,015	\$ 232,641,731	\$ 252,963,528	\$ 260,360,538	\$ 263,428,107	\$ 273,214,360	\$ 285,541,279	\$ 293,916,078
Restricted	2,611,589	3,943,039	5,162,988	6,502,175	6,496,162	6,000,870	2,675,820	2,765,314	2,904,297	645,536
Unrestricted	60,668,124	58,591,945	54,144,861	48,413,058	44,880,794	53,331,362	61,164,670	61,372,493	61,648,479	66,904,948
Total business-type activities net position	\$ 243,935,661	\$ 251,331,513	\$ 267,159,864	\$ 287,556,964	\$ 304,340,484	\$ 319,692,770	\$ 327,268,597	\$ 337,352,167	\$ 350,094,055	\$ 361,466,562
Primary government										
Net investment in capital assets	\$ 340,863,812	\$ 373,025,176	\$ 408,746,219	\$ 441,420,885	\$ 472,817,831	\$ 497,392,590	\$ 513,678,621	\$ 538,676,037	\$ 565,138,961	\$ 606,773,948
Restricted	50,655,756	43,795,403	38,775,359	40,953,500	47,705,776	49,081,476	47,201,839	55,325,825	72,063,585	84,493,994
Unrestricted	89,782,998	90,758,038	82,591,752	77,269,181	68,878,377	71,688,607	84,914,955	86,758,779	97,903,509	108,719,663
Total primary government net position	\$ 481,302,566	\$ 507,578,617	\$ 530,113,330	\$ 559,643,566	\$ 589,401,984	\$ 618,162,673	\$ 645,795,415	\$ 680,760,641	\$ 735,106,055	\$ 799,987,605

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

	For the Fiscal Year Ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental activities:										
General government	\$ 15,738,136	\$ 14,546,257	\$ 25,066,464	\$ 16,621,251	\$ 19,420,487	\$ 20,143,478	\$ 19,527,218	\$ 19,567,469	\$ 20,073,741	\$ 23,545,990
Judicial system	5,565,462	6,598,408	7,057,120	7,153,128	7,382,451	7,672,098	7,863,092	8,281,359	8,740,345	8,234,335
Public safety	39,849,719	40,357,086	41,882,938	42,845,188	43,817,193	46,115,229	46,777,469	50,967,030	53,762,526	52,617,624
Public works	16,415,112	16,932,641	17,798,224	21,441,998	22,639,026	24,859,630	25,084,280	25,212,568	24,516,735	25,918,796
Health and welfare	1,666,533	1,708,243	1,762,246	1,721,658	1,859,378	1,704,218	1,740,327	1,815,315	2,576,890	1,380,553
Culture and recreation	4,434,800	5,254,568	5,635,826	6,527,623	7,145,689	7,808,566	8,151,722	8,375,812	7,704,021	9,651,530
Housing and development	3,305,536	3,723,499	3,467,112	3,905,752	4,071,607	4,687,428	6,847,532	5,760,467	6,174,711	8,705,763
Debt service - interest and fees	3,525,990	2,930,229	2,602,359	2,229,517	2,533,437	3,286,174	3,285,591	4,580,806	2,657,170	2,373,153
Total governmental activities expenses	<u>90,501,288</u>	<u>92,050,931</u>	<u>105,272,289</u>	<u>102,446,115</u>	<u>108,869,268</u>	<u>116,276,821</u>	<u>119,277,231</u>	<u>124,560,826</u>	<u>126,206,139</u>	<u>132,427,744</u>
Business-type activities:										
Water and sewer	20,905,610	20,728,702	22,756,426	25,871,589	27,331,033	28,671,102	31,682,676	32,387,698	34,201,419	33,939,842
Storm water	2,973,774	3,189,879	3,567,076	3,944,870	4,435,893	5,080,834	5,261,893	5,578,729	5,917,026	6,491,048
Solid waste management	609,153	638,008	683,077	561,225	464,271	1,097,376	1,117,994	1,124,943	1,059,742	1,100,555
Rental facilities (SRP, PAC, EC)	673,988	657,252	823,194	833,384	928,698	909,198	855,123	884,854	882,739	1,083,181
Evans Towne Center Park	290,572	159,295	-	-	-	-	-	-	-	-
Communications utility	463,567	1,055,296	1,973,317	1,931,029	2,102,998	2,271,075	2,656,968	2,172,163	2,428,688	2,598,719
Total business-type activities expenses	<u>25,916,664</u>	<u>26,428,432</u>	<u>29,803,090</u>	<u>33,142,097</u>	<u>35,262,893</u>	<u>38,029,585</u>	<u>41,574,654</u>	<u>42,148,387</u>	<u>44,489,614</u>	<u>45,213,345</u>
Total primary government expenses	<u>\$ 116,417,952</u>	<u>\$ 118,479,363</u>	<u>\$ 135,075,379</u>	<u>\$ 135,588,212</u>	<u>\$ 144,132,161</u>	<u>\$ 154,306,406</u>	<u>\$ 160,851,885</u>	<u>\$ 166,709,213</u>	<u>\$ 170,695,753</u>	<u>\$ 177,641,089</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 2,033,561	\$ 2,014,398	\$ 2,355,648	\$ 2,269,204	\$ 2,161,960	\$ 2,239,766	\$ 2,261,130	\$ 2,419,343	\$ 2,472,606	\$ 2,739,267
Judicial system	2,997,628	3,109,945	3,191,771	3,066,341	2,880,152	2,868,380	2,738,272	3,321,325	2,795,401	3,403,281
Public safety	3,022,113	2,837,518	2,945,524	3,095,173	3,058,053	3,186,568	4,582,597	3,264,293	3,542,509	3,723,490
Other activities	4,285,406	4,412,621	4,961,323	5,227,520	5,459,911	6,180,772	6,148,046	5,645,010	5,952,720	6,533,453
Operating grants and contributions	627,704	769,723	10,014,047	1,069,776	1,613,272	1,742,368	1,742,091	1,512,047	7,084,124	3,725,079
Capital grants and contributions	2,941,586	6,459,492	5,515,628	10,407,094	10,561,235	14,734,666	7,900,602	7,903,855	7,401,359	6,906,759
Total governmental activities program revenues	<u>15,907,998</u>	<u>19,603,697</u>	<u>28,983,941</u>	<u>25,135,108</u>	<u>25,734,588</u>	<u>30,952,520</u>	<u>25,372,738</u>	<u>24,065,873</u>	<u>29,248,719</u>	<u>27,031,329</u>
Business-type activities:										
Charges for services:										
Water and sewer	30,149,594	29,867,803	30,656,969	32,036,580	34,583,144	36,018,804	35,320,188	36,237,859	37,926,404	39,215,358
Storm water	2,589,624	2,640,910	2,650,408	3,038,638	3,959,943	4,997,996	5,475,348	5,605,951	5,750,445	5,747,570
Rental facilities (SRP, PAC, EC)	421,067	380,566	448,370	513,352	507,124	537,722	562,631	611,815	414,934	433,359
Evans Towne Center Park	119,431	111,338	-	-	-	-	-	-	-	-
Communications utility	-	78,601	620,094	827,484	1,037,552	1,362,904	1,501,751	1,901,969	1,678,947	1,880,712
Operating grants and contributions	-	-	-	-	959	336	308,507	391,975	391,266	362,333
Capital grants and contributions	8,732,099	8,605,306	3,489,476	8,966,062	10,438,511	9,423,779	4,912,074	4,913,952	8,728,324	8,353,692
Total business-type activities program revenues	<u>42,011,815</u>	<u>41,684,524</u>	<u>37,865,317</u>	<u>45,382,116</u>	<u>50,527,233</u>	<u>52,341,541</u>	<u>48,080,499</u>	<u>49,663,521</u>	<u>54,890,320</u>	<u>55,993,024</u>
Total primary government program revenues	<u>\$ 57,919,813</u>	<u>\$ 61,288,221</u>	<u>\$ 66,849,258</u>	<u>\$ 70,517,224</u>	<u>\$ 76,261,821</u>	<u>\$ 83,294,061</u>	<u>\$ 73,453,237</u>	<u>\$ 73,729,394</u>	<u>\$ 84,139,039</u>	<u>\$ 83,024,353</u>

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

	For the Fiscal Year Ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Net (expense)/revenue										
Governmental activities	\$(74,593,290)	\$(72,447,234)	\$(76,288,348)	\$(77,311,007)	\$(83,134,680)	\$(85,324,301)	\$(93,904,493)	\$(100,494,953)	\$(96,957,420)	\$(105,396,415)
Business-type activities	16,095,151	15,256,092	8,062,227	12,240,019	15,264,340	14,311,956	6,505,845	7,515,134	10,400,706	10,779,679
Total primary government net expense	<u>\$(58,498,139)</u>	<u>\$(57,191,142)</u>	<u>\$(68,226,121)</u>	<u>\$(65,070,988)</u>	<u>\$(67,870,340)</u>	<u>\$(71,012,345)</u>	<u>\$(87,398,648)</u>	<u>\$(92,979,819)</u>	<u>\$(86,556,714)</u>	<u>\$(94,616,736)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes, general	\$ 38,970,607	\$ 38,359,308	\$ 39,999,488	\$ 44,808,849	\$ 46,612,056	\$ 49,241,893	\$ 56,994,517	\$ 59,396,566	\$ 64,933,183	\$ 70,173,862
Sales taxes	34,522,078	36,722,298	36,422,967	38,445,119	38,928,718	39,974,085	45,164,499	52,809,519	60,600,966	75,245,507
Other taxes	8,285,170	9,235,379	7,808,542	8,525,795	9,055,643	9,674,268	10,211,943	10,880,452	11,211,716	12,092,916
Revenues from use of money and property	303,142	255,353	41,267	446,671	498,240	369,572	410,914	1,331,966	1,047,525	96,908
Gain on sale of capital assets	67,083	50,732	153,820	340,311	181,780	236,784	31,845	89,430	31,440	95,850
Miscellaneous	412,580	1,562,497	593,800	894,964	1,135,029	1,047,307	1,290,588	1,177,218	1,119,857	1,466,371
Transfers	(12,720,447)	(16,404,788)	6,522,996	(7,017,566)	(301,888)	(164,450)	(142,898)	(308,542)	(383,741)	(265,956)
Total governmental activities	<u>69,840,213</u>	<u>69,780,779</u>	<u>91,542,880</u>	<u>86,444,143</u>	<u>96,109,578</u>	<u>100,379,459</u>	<u>113,961,408</u>	<u>125,376,609</u>	<u>138,560,946</u>	<u>158,905,458</u>
Business-type activities:										
Revenues from use of money and property	618,207	571,204	(247,901)	719,811	688,273	244,078	161,005	1,683,912	1,373,583	(245,591)
Gain on sale of capital assets	-	8,457	-	33,545	24,260	34,243	512	7,759	3,282	220
Miscellaneous	184,085	369,098	395,361	386,159	504,759	890,690	765,567	568,223	580,576	572,243
Transfers	12,720,447	16,404,788	(6,522,996)	7,017,566	301,888	164,450	142,898	308,542	383,741	265,956
Total business-type activities	<u>13,522,739</u>	<u>17,353,547</u>	<u>(6,375,536)</u>	<u>8,157,081</u>	<u>1,519,180</u>	<u>1,333,461</u>	<u>1,069,982</u>	<u>2,568,436</u>	<u>2,341,182</u>	<u>592,828</u>
Total primary government	<u>\$ 83,362,952</u>	<u>\$ 87,134,326</u>	<u>\$ 85,167,344</u>	<u>\$ 94,601,224</u>	<u>\$ 97,628,758</u>	<u>\$ 101,712,920</u>	<u>\$ 115,031,390</u>	<u>\$ 127,945,045</u>	<u>\$ 140,902,128</u>	<u>\$ 159,498,286</u>
Change in Net Position										
Governmental activities	\$ (4,753,077)	\$ (2,666,455)	\$ 15,254,532	\$ 9,133,136	\$ 12,974,898	\$ 15,055,158	\$ 20,056,915	\$ 24,881,656	\$ 41,603,526	\$ 53,509,043
Business-type activities	29,617,890	32,609,639	1,686,691	20,397,100	16,783,520	15,645,417	7,575,827	10,083,570	12,741,888	11,372,507
Total primary government	<u>\$ 24,864,813</u>	<u>\$ 29,943,184</u>	<u>\$ 16,941,223</u>	<u>\$ 29,530,236</u>	<u>\$ 29,758,418</u>	<u>\$ 30,700,575</u>	<u>\$ 27,632,742</u>	<u>\$ 34,965,226</u>	<u>\$ 54,345,414</u>	<u>\$ 64,881,550</u>

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

	Fiscal Year Ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General fund (1)										
Nonspendable	\$ 6,532,792	\$ 9,567,474	\$ 7,586,245	\$ 7,531,652	\$ 5,097,413	\$ 5,119,956	\$ 5,060,518	\$ 5,080,455	\$ 5,060,197	\$ 4,979,031
Assigned	6,000,000	9,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	2,500,000	2,500,000	2,500,000
Unassigned	20,504,251	18,534,170	24,160,906	27,110,368	31,620,258	33,583,402	38,798,433	40,356,037	38,479,211	50,784,752
Total general fund	<u>\$ 33,037,043</u>	<u>\$ 37,101,644</u>	<u>\$ 35,747,151</u>	<u>\$ 38,642,020</u>	<u>\$ 40,717,671</u>	<u>\$ 42,703,358</u>	<u>\$ 47,858,951</u>	<u>\$ 47,936,492</u>	<u>\$ 46,039,408</u>	<u>\$ 58,263,783</u>
All other governmental funds										
Nonspendable (2)	\$ 8,724	\$ 13,866	\$ 17,970	\$ 19,935	\$ 36,850	\$ 35,730	\$ 1,679,692	\$ 41,069	\$ 37,074	\$ 39,786
Restricted (3)	74,223,123	59,464,367	52,834,657	49,700,194	62,055,673	124,706,086	120,879,700	104,183,346	89,370,112	101,777,291
Committed	934,243	1,575,815	2,207,211	1,616,606	1,724,867	2,571,910	3,098,291	2,026,965	5,289,840	2,658,494
Assigned (4)	-	-	-	993,924	2,488,159	3,485,273	3,247,067	11,508,861	25,748,134	16,536,991
Unassigned	(30,592)	-	(1,737,744)	(942,680)	(65,227)	(343,103)	(75,705)	-	(174,674)	(2,225)
Total all other governmental funds	<u>\$ 75,135,498</u>	<u>\$ 61,054,048</u>	<u>\$ 53,322,094</u>	<u>\$ 51,387,979</u>	<u>\$ 66,240,322</u>	<u>\$ 130,455,896</u>	<u>\$ 128,829,045</u>	<u>\$ 117,760,241</u>	<u>\$ 120,270,486</u>	<u>\$ 121,010,337</u>
Total all governmental funds	<u>\$ 108,172,541</u>	<u>\$ 98,155,692</u>	<u>\$ 89,069,245</u>	<u>\$ 90,029,999</u>	<u>\$ 106,957,993</u>	<u>\$ 173,159,254</u>	<u>\$ 176,687,996</u>	<u>\$ 165,696,733</u>	<u>\$ 166,309,894</u>	<u>\$ 179,274,120</u>

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

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

(3) The decrease in restricted fund balance during FYs 2012 - 2015 and FYs 2018 - 2020 was due to the expenditure of proceeds for capital projects. The increase in restricted fund balance during FYs 2016 and 2017 was due to the proceeds from the issuance of general obligation bonds.

(4) Assigned fund balance for other governmental funds is proceeds set aside from the Title Ad Valorem Tax to be used for capital projects.

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

	For the Fiscal Year Ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Taxes	\$ 84,013,176	\$ 83,608,210	\$ 88,376,751	\$ 91,873,725	\$ 94,952,781	\$ 99,493,894	\$ 112,312,437	\$ 123,072,260	\$ 136,679,575	\$ 157,680,890
Licenses and permits	1,634,609	1,658,564	2,014,388	2,039,101	2,147,916	2,549,319	2,605,790	2,171,782	2,514,995	2,979,357
Charges for services	8,544,351	8,638,754	9,092,695	9,277,792	9,298,749	9,817,341	9,607,838	10,396,729	10,479,678	11,486,591
Intergovernmental	2,540,694	3,495,964	11,321,348	4,579,748	5,533,601	9,497,948	6,928,699	6,733,511	11,557,365	7,536,961
Fines and forfeitures	2,156,593	2,075,680	2,352,113	2,345,613	2,117,903	2,109,997	3,514,853	2,079,645	1,765,163	1,942,714
Investment income	522,599	(38,986)	875,030	621,100	781,692	815,550	1,407,524	2,777,789	2,025,169	287,874
Contributions and donations	108,596	1,558,414	260,561	512,765	729,735	1,859,863	246,236	262,368	468,799	247,795
Other	1,562,496	593,800	752,591	894,964	1,135,029	1,047,307	1,290,587	1,177,218	1,119,857	1,466,371
Total revenues	<u>101,083,114</u>	<u>101,590,400</u>	<u>115,045,477</u>	<u>112,144,808</u>	<u>116,697,406</u>	<u>127,191,219</u>	<u>137,913,964</u>	<u>148,671,302</u>	<u>166,610,601</u>	<u>183,628,553</u>
Expenditures										
General government	11,663,478	11,719,332	29,285,343	13,798,527	16,683,372	14,822,878	15,574,388	15,631,115	15,800,164	18,099,981
Judicial system	5,511,030	5,948,691	6,358,569	6,445,833	6,591,265	6,815,959	7,040,890	7,338,036	7,739,041	7,560,811
Public safety	40,875,471	41,420,763	38,527,732	40,143,916	41,142,284	42,944,957	44,678,766	46,920,589	49,347,291	50,709,104
Public works	9,306,038	9,093,802	9,684,889	11,852,353	12,224,399	14,195,994	14,390,234	14,405,121	14,238,191	15,539,981
Health and welfare	1,362,057	1,387,981	1,416,718	1,400,141	1,344,856	1,387,633	1,429,012	1,487,789	1,053,930	1,116,052
Culture and recreation	3,666,181	3,825,659	4,162,755	4,954,652	5,446,030	6,398,601	6,738,595	6,831,248	7,488,691	7,961,190
Housing and development	3,318,233	3,872,863	3,466,913	3,977,732	4,154,917	4,655,936	5,295,034	6,065,083	6,727,752	6,201,320
Intergovernmental	1,871,699	1,748,941	1,648,873	1,763,880	1,777,730	2,134,471	1,520,311	1,658,292	1,844,186	3,130,573
Capital outlay	22,030,193	27,510,030	15,505,725	11,829,256	11,481,034	21,240,451	23,245,494	41,580,622	49,282,095	49,781,407
Debt service										
Principal	9,335,000	10,140,000	10,970,000	11,900,000	12,865,000	28,200,000	9,560,000	11,980,000	6,520,000	6,785,000
Interest	4,201,888	3,811,375	3,405,775	2,935,025	2,870,597	2,439,709	3,750,622	5,474,664	3,548,897	3,281,930
Other	2,000	2,000	2,200	2,200	350,805	1,010,932	2,050	1,950	2,950	3,350
Total expenditures	<u>113,143,268</u>	<u>120,481,437</u>	<u>124,435,492</u>	<u>111,003,515</u>	<u>116,932,289</u>	<u>146,247,521</u>	<u>133,225,396</u>	<u>159,374,509</u>	<u>163,593,188</u>	<u>170,170,699</u>
Excess of revenues over (under) expenditures	<u>(12,060,154)</u>	<u>(18,891,037)</u>	<u>(9,390,015)</u>	<u>1,141,293</u>	<u>(234,883)</u>	<u>(19,056,302)</u>	<u>4,688,568</u>	<u>(10,703,207)</u>	<u>3,017,413</u>	<u>13,457,854</u>
Other financing sources (uses)										
Sale of property	44,257	23,853	130,889	44,982	44,898	100,326	4,953	20,486	17,489	27,696
Transfers out	(13,995,473)	(19,738,512)	(22,090,229)	(19,643,933)	(20,026,858)	(15,174,509)	(27,943,704)	(25,721,592)	(32,132,153)	(26,793,145)
Transfers in	13,974,734	25,138,097	22,262,908	19,418,412	19,724,970	15,010,059	26,778,925	25,413,050	29,710,412	26,271,821
Payment to refunded bond escrow agent	-	-	-	-	-	(11,307,287)	-	-	-	-
Proceeds from refunding bonds	-	-	-	-	-	25,830,000	-	-	-	-
Proceeds from debt issuance	-	3,450,750	-	-	15,000,000	60,000,000	-	-	-	-
Proceeds from bond premium	-	-	-	-	2,419,867	10,798,974	-	-	-	-
Total other financing sources (uses)	<u>23,518</u>	<u>8,874,188</u>	<u>303,568</u>	<u>(180,539)</u>	<u>17,162,877</u>	<u>85,257,563</u>	<u>(1,159,826)</u>	<u>(288,056)</u>	<u>(2,404,252)</u>	<u>(493,628)</u>
Net change in fund balances	<u>\$ (12,036,636)</u>	<u>\$ (10,016,849)</u>	<u>\$ (9,086,447)</u>	<u>\$ 960,754</u>	<u>\$ 16,927,994</u>	<u>\$ 66,201,261</u>	<u>\$ 3,528,742</u>	<u>\$ (10,991,263)</u>	<u>\$ 613,161</u>	<u>\$ 12,964,226</u>
Debt service as a percentage of noncapital expenditures	17.80%	14.72%	15.47%	16.89%	15.43%	23.89%	11.97%	12.97%	8.97%	8.44%

Note: 2017 debt service includes refunding of outstanding general obligation bonds in the amount of \$25.290 million.

Columbia County, Georgia
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Calendar Years

Calendar Year of Levy	Real Property (a)	Personal Property	Motor Vehicle	Mobile Homes	Public Utilities	Gross Digest	Less: Operating Exemptions	Taxable Assessed Value - M & O	Less: Debt Service Exemptions	Taxable Assessed Value - Bond	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Value
2012	3,826,057,894	322,287,564	350,485,720	9,314,864	70,099,983	4,578,246,025	(382,904,925)	4,195,341,100	(347,085,817)	4,231,160,208	8.637	11,445,615,063	40%
2013	3,873,204,558	371,273,310	382,496,650	8,796,943	74,500,983	4,710,272,444	(416,597,102)	4,293,675,342	(381,997,102)	4,328,275,342	8.637	11,775,681,110	40%
2014	4,034,544,087	414,959,242	344,607,150	8,365,624	75,092,699	4,877,568,802	(422,953,583)	4,454,615,219	(389,601,583)	4,487,967,219	8.637	12,193,922,005	40%
2015	4,281,906,882	396,077,187	249,235,870	8,586,697	75,963,445	5,011,770,081	(443,109,297)	4,568,660,784	(405,347,297)	4,606,422,784	8.637	12,529,425,203	40%
2016	4,505,197,397	388,372,831	187,278,900	8,561,448	80,787,300	5,170,197,876	(458,018,672)	4,712,179,204	(420,744,672)	4,749,453,204	8.637	12,925,494,690	40%
2017	4,838,174,287	370,091,398	138,118,220	8,398,916	84,551,422	5,439,334,243	(437,441,827)	5,001,892,416	(399,973,827)	5,039,360,416	9.637	13,598,335,608	40%
2018	5,131,531,249	431,064,013	105,681,360	8,195,396	87,928,437	5,764,400,455	(510,159,750)	5,254,240,705	(472,455,750)	5,291,944,705	9.539	14,411,001,138	40%
2019	5,440,583,928	458,052,891	85,807,370	8,611,755	92,778,746	6,085,834,690	(549,160,657)	5,536,674,033	(511,348,739)	5,574,485,951	9.447	15,214,586,725	40%
2020	5,784,521,800	448,288,708	81,900,920	8,432,549	100,742,399	6,423,886,376	(559,905,315)	5,863,981,061	(522,358,232)	5,901,528,144	9.447	16,059,715,940	40%
2021	6,252,430,918	429,260,301	59,095,520	8,618,850	100,867,583	6,850,273,172	(597,157,207)	6,253,115,965	(551,797,630)	6,298,475,542	9.071	17,125,682,930	40%

SOURCE: Tax Commissioner's Office

NOTES:

Property in the County is reassessed annually. In accordance with Georgia law, property, other than timber, is assessed at approximately 40% of actual value. Estimated actual taxable value is calculated by dividing Gross Digest value by 40%. Tax rates are per \$1,000 of taxable assessed value. Taxes levied are based on a calendar year which does not coincide with the County's fiscal year.

(a) Includes assessed value of timber.

**Columbia County, Georgia
Property Tax Levies and Collections
Last Ten Calendar Years**

Calendar Year	Total Tax Levy	Collected within the Calendar Year of Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2012	32,282,542	29,746,242	92.14%	2,536,083	32,282,325	100.00%
2013	32,938,020	31,887,690	96.81%	1,049,915	32,937,605	100.00%
2014	34,459,145	33,144,316	96.18%	1,314,473	34,458,789	100.00%
2015	36,411,169	35,003,408	96.13%	1,407,400	36,410,808	100.00%
2016	38,318,550	37,099,467	96.82%	1,218,643	38,318,110	100.00%
2017	45,918,692	43,893,388	95.59%	2,029,782	45,923,170	100.01%
2018	47,971,985	47,084,573	98.15%	884,087	47,968,660	99.99%
2019	50,188,138	47,095,488	93.84%	3,076,855	50,172,343	99.97%
2020	53,234,261	49,343,902	92.69%	3,813,825	53,157,727	99.86%
2021	54,805,475	51,187,005	93.40%	-	51,187,005	93.40%

SOURCE: Tax Commissioner's Office

- Notes:
- (1) Property tax levies are based on a calendar year which does not coincide with the County's fiscal year.
 - (2) Amounts include taxes levied and collected for the Columbia County Board of Commissioners:
County Bond, County Tax, & County Fire Tax.
 - (3) Total County Tax Collections are as of November 24, 2021.
 - (4) 2021 Property Tax due date was November 15, 2021.
 - (5) Total County Tax Levy is for real and personal property only and includes all adjustments made to original approved digest as of November 24, 2021.

Columbia County, Georgia
Property Tax Rates
Direct and Overlapping Governments
Last Ten Calendar Years
(rate per \$1,000 of taxable assessed value)

Calendar Year	County Direct Rates				Overlapping Rates					
	Operating	Debt Service	Fire	Total County Direct	School District			Cities		State
					Operating	Debt Service	Total School	Harlem Operating	Grovetown Operating	State of Georgia
2012	6.402	0.154	2.081	8.637	17.590	0.000	17.590	5.350	7.000	0.200
2013	6.402	0.154	2.081	8.637	18.590	0.000	18.590	7.350	7.000	0.150
2014	6.402	0.154	2.081	8.637	18.590	0.000	18.590	7.350	7.000	0.100
2015	6.402	0.154	2.081	8.637	18.300	0.000	18.300	8.350	7.000	0.050
2016	6.349	0.207	2.081	8.637	18.300	0.000	18.300	9.350	6.900	0.000
2017	6.189	1.207	2.241	9.637	18.300	0.000	18.300	9.350	6.900	0.000
2018	6.091	1.207	2.241	9.539	18.300	0.000	18.300	9.350	8.000	0.000
2019	5.999	0.890	2.558	9.447	18.300	0.000	18.300	9.350	7.876	0.000
2020	5.999	0.840	2.608	9.447	18.300	0.000	18.300	9.350	7.620	0.000
2021	5.683	0.780	2.608	9.071	18.100	0.000	18.100	9.350	7.620	0.000

SOURCE: Tax Commissioner's Office

- NOTES: (1) County fire millage rate applies only to property located within the unincorporated areas of the County (i.e., does not apply to County property located within the geographic boundaries of the cities). Rates for debt service are adjusted each year based on that year's debt service requirements.
- (2) Overlapping rates are those of local, county, and state governments that apply to property owners within Columbia County, Georgia. Not all overlapping rates apply to County property owners; for example, the city tax rates apply only to County property owners whose property is located within that city's geographic boundaries.
- (3) Property tax levies are based on a calendar year which does not coincide with the County's fiscal year.

**Columbia County, Georgia
Principal Property Tax Payers
Current Year and Nine Years Ago**

TAXPAYER	2021			2012		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Georgia Power	\$ 81,439,555	1	1.30%	\$ 43,468,616	1	1.04%
Georgia Iron Works	26,106,763	2	0.42%	9,822,339	10	0.23%
John Deere Commercial Products	25,579,937	3	0.41%	38,216,219	2	0.91%
LCS Brandon Wilde LLC	20,679,345	4	0.33%			
Wal-Mart Real Estate Business	20,326,745	5	0.33%	23,082,701	3	0.55%
Spyglass-Augusta LLC	18,706,720	6	0.30%			
Pollard Lumber	18,490,293	7	0.30%	15,877,573	5	0.38%
Riverstone Apartments LLC	17,194,591	8	0.27%	-		
Kroger	13,019,464	9	0.21%	-		
Reed Creek Apartments	12,998,723	10	0.21%	-		
Quad Graphics				19,152,422	4	0.46%
Club Car Inc				14,560,522	6	0.35%
Inland Diversified Evans				12,708,310	7	0.30%
AVR Augusta LLC				11,321,120	8	0.27%
Bell South				9,831,166	9	0.23%
Total	\$ 254,542,136		4.07%	\$ 198,040,988		4.72%
Total taxable assessed value	\$ 6,253,115,965			\$ 4,195,341,100		

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

Calendar Year	Accommodations	Auto	Construction	Food Service Drinking Establishments	General Merchandise	Home Furnishings/ Appliances	Manufacturing	Retail	Utility	Wholesale	Other Services	Total	Total Direct Sales Tax Rate
2011	11,021	282,597	6,939	333,186	336,336	178,838	91,063	169,562	157,010	205,075	132,379	1,904,006	2%
2012	13,493	296,755	7,701	341,290	339,422	187,627	94,572	181,283	145,286	206,099	155,374	1,968,902	2%
2013	10,862	121,641	9,628	370,894	309,425	193,363	86,146	209,385	138,708	214,654	158,216	1,822,922	2%
2014	11,830	54,853	13,197	401,927	314,804	202,253	103,042	230,181	158,178	233,594	173,472	1,897,331	2%
2015	11,748	61,298	14,040	417,083	332,502	209,445	107,927	231,770	165,155	205,261	177,958	1,934,189	2%
2016	14,162	65,198	10,658	438,191	297,225	227,202	117,209	233,988	158,605	195,275	224,505	1,982,220	2%
2017	17,320	68,583	10,911	458,446	306,664	237,930	112,350	242,355	151,960	201,233	222,517	2,030,267	2%
2018	18,184	72,372	8,626	467,925	317,656	244,229	101,238	259,144	160,767	219,419	281,916	2,151,477	2%
2019	16,978	78,079	11,780	496,532	395,223	245,358	111,299	291,064	169,858	244,899	282,898	2,343,966	2%
2020	13,749	86,648	26,939	553,319	659,749	296,292	132,453	422,351	168,149	227,620	301,768	2,889,039	2%

SOURCE: Georgia Department of Revenue

**Columbia County, Georgia
Sales Tax Rates
Direct and Overlapping Governments
Last Ten Calendar Years**

Calendar Year	County Direct Rates			Overlapping Rates		
	Local Option Sales Tax	Special Purpose Local Option Sales Tax	Total County Direct	School District	State of Georgia	Regional Transportation Sales Tax
2011	1%	1%	2%	1%	4%	0%
2012	1%	1%	2%	1%	4%	0%
2013	1%	1%	2%	1%	4%	0%
2014	1%	1%	2%	1%	4%	0%
2015	1%	1%	2%	1%	4%	1%
2016	1%	1%	2%	1%	4%	1%
2017	1%	1%	2%	1%	4%	1%
2018	1%	1%	2%	1%	4%	1%
2019	1%	1%	2%	1%	4%	1%
2020	1%	1%	2%	1%	4%	1%

NOTES: (1) The Cities of Harlem and Grovetown entered into an intergovernmental agreement with the County for the distribution of the proceeds of the 1% Local Options Sales Tax for the period of January 2013 through December 2022. A Certificate of Distribution has been filed with the Georgia Department of Revenue. Proceeds of the 1% LOST shall be distributed as follows:

	<u>County</u>	<u>Harlem</u>	<u>Grovetown</u>
2013-2017	87.50%	3.50%	9.00%
2018-2022	86.50%	2.50%	11.00%

(2) The Cities of Harlem and Grovetown entered into intergovernmental agreements with the County for the distribution of proceeds from the 1% Special Purpose Local Option Sales Tax for the period of January 2017 through December 2022. The County shall receive the first \$57.665 million of the SPLOST proceeds and then shall distribute from the remaining proceeds received by the County an amount equal to 3.0% to the City of Harlem and amount equal to 10.0% to the City of Grovetown.

**Columbia County, Georgia
Sales Tax Revenue Payers by Industry
Current Year and Nine Years Ago**

	2021				2012			
	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total
Food Services	not available	not available	\$ 4,754,330	20.42%	not available	not available	\$ 3,412,900	17.33%
General Merchandise	not available	not available	3,586,899	15.40%	not available	not available	3,394,219	17.24%
Automotive	not available	not available	744,257	3.20%	not available	not available	2,967,548	15.07%
Home Furnishings	not available	not available	2,475,574	10.63%	not available	not available	1,876,274	9.53%
Building Materials	not available	not available	222,191	0.95%	not available	not available	77,011	0.39%
Miscellaneous Services	not available	not available	1,459,669	6.27%	not available	not available	1,078,809	5.48%
Manufacturers	not available	not available	1,281,448	5.50%	not available	not available	945,719	4.80%
Utilities	not available	not available	1,343,435	5.77%	not available	not available	1,452,857	7.38%
Wholesale	not available	not available	2,104,359	9.04%	not available	not available	2,060,992	10.47%
Other	not available	not available	5,315,893	22.83%	not available	not available	2,422,695	12.30%
Total			\$ 23,288,056	100.00%			\$ 19,689,024	100.00%

SOURCE: Georgia Department of Revenue

NOTES:

1. Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the County's revenue.
2. Calendar year 2021 is for the months of January through September.
3. The Georgia Department of Revenue could not provide the number of filers within each industry category. An attempt will be made to obtain this information for future years.

**Columbia County, Georgia
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years**

Fiscal Year	Governmental Activities		Business-Type Activities		Total Primary Government	Percentage of Personal Income(a)	Per Capita(a)
	General Obligation Bonds	Capital Leases	Water/Sewer Revenue Bonds	Notes Payable			
2012	88,526,628	-	87,835,970	51,983	176,414,581	3.19%	1,376
2013	77,076,275	3,152,363	87,054,912	-	167,283,550	2.94%	1,271
2014	65,374,342	2,844,458	82,444,378	-	150,663,178	2.52%	1,113
2015	52,869,951	2,526,731	79,020,581	-	134,417,263	2.11%	965
2016	56,684,125	2,198,868	75,471,784	-	134,354,777	1.98%	933
2017	113,055,929	2,813,370	73,444,190	-	189,313,489	2.60%	1,284
2018	102,653,497	2,741,229	69,923,215	-	175,317,941	2.30%	1,157
2019	89,831,065	2,098,362	66,100,202	-	158,029,629	2.05%	1,024
2020	82,468,633	1,442,557	61,814,979	-	145,726,169	1.80%	927
2021	74,841,201	773,400	57,312,708	-	132,927,309	1.52%	829

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(a) See Schedule of Demographic and Economic Statistics for personal income and population data.

Columbia County, Georgia
Ratios of General Bonded Debt Outstanding and Legal Debt Margin
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Resources Restricted to Repaying Principal</u>	<u>Net General Obligation Bonds</u>	<u>Percentage of Estimated Actual Taxable Value of Property(a)</u>	<u>Per Capita(b)</u>	<u>Legal Debt Limit (c)</u>	<u>Total Debt Applicable To Debt Limit</u>	<u>Legal Debt Margin(d)</u>	<u>Total Debt Applicable to Debt Limit as Percentage of Debt Limit</u>
2012	88,526,628	8,329,728	80,196,900	0.70%	626	423,116,021	80,196,900	342,919,121	18.95%
2013	77,076,275	8,879,529	68,196,746	0.58%	518	432,827,534	68,196,746	364,630,788	15.76%
2014	65,374,342	9,311,814	56,062,528	0.46%	414	448,796,722	56,062,528	392,734,194	12.49%
2015	52,869,951	9,001,370	43,868,581	0.35%	315	460,642,278	43,868,581	416,773,697	9.52%
2016	56,684,125	9,805,370	46,878,755	0.36%	325	474,945,320	46,878,755	428,066,565	9.87%
2017	113,055,929	3,084,684	109,971,245	0.81%	746	503,936,042	109,971,245	393,964,797	21.82%
2018	102,653,497	3,138,745	99,514,752	0.69%	657	529,194,471	99,514,752	429,679,719	18.80%
2019	89,831,065	3,500,985	86,330,080	0.57%	560	557,448,595	86,330,080	471,118,515	15.49%
2020	82,468,633	3,335,383	79,133,250	0.49%	504	590,152,814	79,133,250	511,019,564	13.41%
2021	74,841,201	3,669,083	71,172,118	0.42%	444	629,847,554	71,172,118	558,675,436	11.30%

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(a) See Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

(b) See Schedule of Demographic and Economic Statistics for population data.

(c) State finance statutes limit the County's outstanding general debt to no more than 10% of the net assessed value of property applicable to debt service.

(d) The legal debt margin is the County's available borrowing authority under state finance statutes and is calculated by subtracting the total debt applicable to the legal debt limit from the legal debt limit.

Legal Debt Margin Calculation for Fiscal Year 2021

Taxable assessed value - Bond Digest	\$ 6,298,475,542
Legal debt limit - 10%	629,847,554
Debt applicable to debt limit	<u>71,172,118</u>
Legal debt margin	<u>\$ 558,675,436</u>

Columbia County, Georgia
Direct and Overlapping Governmental Activities Debt
As of June 30, 2021

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable(b)</u>	<u>Estimated Share of Overlapping Debt</u>
Columbia County Board of Education (a)	\$74,470,000	100%	\$ 74,470,000
Subtotal, overlapping debt			74,470,000
Columbia County direct debt			75,614,601
Total direct and overlapping debt			<u>\$ 150,084,601</u>

(a) Data provided by Columbia County Board of Education Finance Office. Debt repaid with education special purpose local option sales tax.

(b) The percentage of overlapping debt applicable is based on the share of taxable sales for sales taxes. Since the Columbia County Board of Education and the Columbia County government occupy the same geographic boundaries and all taxable sales are equally applied to both the BOE and the County in determining sales tax distributions, the overlap percentage is 100%.

(c) The Cities of Harlem and Grovetown have no outstanding governmental activity debt.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by residents and businesses of Columbia County, Georgia. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

**Columbia County, Georgia
Pledged-Revenue Coverage
Last Ten Fiscal Years**

Water and Sewerage Revenue Bonds

<u>Fiscal Year</u>	<u>Operating Revenues</u>	<u>Less: Operating Expenses</u>	<u>Net Available Revenue</u>	<u>Debt Service</u>		<u>Coverage</u>
				<u>Principal</u>	<u>Interest</u>	
2012	30,724,534	13,670,451	17,054,083	4,335,000	4,137,282	2.01
2013	29,811,653	13,260,246	16,551,407	4,185,000	3,778,888	2.08
2014	31,890,265	14,677,933	17,212,332	4,200,000	3,653,337	2.19
2015	32,798,409	17,073,709	15,724,700	3,050,000	3,339,082	2.46
2016	35,373,521	18,462,444	16,911,077	3,175,000	3,208,930	2.65
2017	36,305,066	18,238,734	18,066,332	3,140,000	3,113,878	2.89
2018	35,524,304	19,405,909	16,118,395	3,260,000	1,977,553	3.08
2019	37,739,594	19,647,351	18,092,243	3,750,000	1,863,347	3.22
2020	39,197,246	21,921,570	17,275,676	3,950,000	1,987,627	2.91
2021	38,992,779	21,139,850	17,852,929	3,800,000	2,456,794	2.85

Notes:

Details regarding the County's outstanding debt can be found in the notes to the financial statements. Operating expenses do not include interest, depreciation, or amortization expense. Operating revenues include interest earned on operating funds.

**Columbia County, Georgia
Demographic and Economic Statistics
Last Ten Calendar Years**

<u>Calendar Year</u>	<u>Population</u>	<u>Personal Income (amounts in thousands)</u>	<u>Per Capita Personal Income</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2011	128,178	5,522,887	43,088	23,891	7.00%
2012	131,627	5,685,349	43,193	24,330	6.50%
2013	135,416	5,976,392	44,134	24,803	5.80%
2014	139,257	6,374,345	45,774	25,973	5.00%
2015	144,052	6,769,192	46,991	26,756	4.60%
2016	147,450	7,277,164	49,353	27,138	4.10%
2017	151,579	7,633,192	50,358	27,748	3.50%
2018	154,291	7,695,926	49,879	28,321	3.00%
2019	157,129	8,097,553	51,534	28,328	3.60%
2020	160,377	8,727,673	54,420	28,717	4.20%

Sources: Georgia Department of Labor
Bureau of Economic Analysis
School enrollment provided by Columbia County Board of Education as of September 27, 2021.

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

<u>Industry</u>	<u>2021</u>			<u>2012</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Retail Trade	6,424	1	19.92%	5,658	1	19.66%
Accommodation and Food Services	4,642	2	14.39%	3,578	3	12.43%
Health Care and Social Assistance	4,622	3	14.33%	2,639	4	9.17%
Manufacturing	3,052	4	9.46%	2,605	5	9.05%
Administrative and Support and Waste Managemen	2,794	5	8.66%	2,367	6	8.22%
Construction	2,581	6	8.00%	1,906	7	6.62%
Professional, Scientific, and Technical Servi	1,876	7	5.82%	1,134	8	3.94%
Public Administration	1,723	8	5.34%	4,912	2	17.07%
Other Services (except Public Administration)	1,287	9	3.99%	913	9	3.17%
Finance and Insurance	632	10	1.96%	814	10	2.83%
Real Estate and Rental and Leasing	610	11	1.89%	304	15	1.06%
Wholesale Trade	528	12	1.64%	549	11	1.91%
Transportation and Warehousing	473	13	1.47%	244	16	0.85%
Management of Companies and Enterprises	420	14	1.30%	354	13	1.23%
Information	305	15	0.95%	330	14	1.15%
Arts, Entertainment, and Recreation	283	16	0.88%	473	12	1.64%
Total	<u>32,252</u>		<u>100.00%</u>	<u>28,780</u>		<u>100.00%</u>

Source: Georgia Department of Labor

Note: Due to confidentiality issues, the number of employees of specific employers cannot be obtained. The categories presented are intended to provide alternative information regarding the County's employment base.

Columbia County, Georgia
Full-time Equivalent County Government Positions by Function
Last Ten Fiscal Years

Function	Full-time Equivalent Positions as of June 30,									
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General government	133	128	156	148	140	145	142	146	143	147
Judicial system	66	66	68	69	68	70	70	72	70	97
Public safety	383	535	547	551	551	563	563	591	595	614
Public works	95	115	110	133	141	139	161	152	163	166
Health and welfare	14	14	22	15	16	16	16	12	12	12
Culture and recreation	40	44	57	86	95	101	101	117	120	121
Housing and development	42	40	47	51	56	57	57	57	59	60
Water and sewer	119	125	136	132	144	155	155	160	168	177
Storm water	14	15	22	31	36	37	40	48	47	51
Solid waste management	2	2	2	8	7	11	11	12	7	7
Rental facilities	6	6	6	8	7	7	7	7	8	14
Communications utility	<u>2</u>	<u>3</u>	<u>3</u>	<u>4</u>	<u>4</u>	<u>5</u>	<u>5</u>	<u>7</u>	<u>7</u>	<u>7</u>
Total	<u>916</u>	<u>1093</u>	<u>1176</u>	<u>1236</u>	<u>1265</u>	<u>1306</u>	<u>1328</u>	<u>1381</u>	<u>1399</u>	<u>1473</u>

Source: Columbia County Human Resources Office

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

Function	For the Fiscal Year Ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General government										
Number of Registered Voters	86,968	90,932	90,900	92,182	96,682	94,457	102,307	109,938	111,652	120,858
Personal Property Accounts	13,443	10,500	12,014	12,477	12,941	14,917	16,909	12,738	11,900	13,184
Judicial system										
Number of Gun Permits	1,939	3,323	2,685	2,987	4,085	3,842	3,953	3,509	4,114	7,388
Number of Marriage Licenses	1,018	1,037	999	1,074	1,351	1,779	1,745	1,672	1,729	1,704
Public safety										
Animal Adoptions	912	946	852	989	1002	1192	1,324	1,329	800	752
Number of Prisoners Processed	3,732	3,825	4,010	3,587	3,568	3,789	4,040	4,444	3,404	2,602
Public works										
Potholes Repaired	430	451	547	519	747	479	580	655	669	674
Road Signs Replaced	574	235	187	202	234	278	316	443	646	804
Miles of Dirt Road Paved	3.42	1.33	2.06	0	0	0	0	0	0	0
Health and welfare										
Home Delivered Meals	35,715	35,670	37,050	37,459	32,508	31,264	31,547	29,948	28,522	15,423
Congregate Meals Served	6,275	9,840	8,645	8,190	6,450	9,633	10,474	9,060	5,933	1,268
Culture and recreation										
Library Book Circulation	540,156	530,435	563,940	551,924	554,074	565,697	571,553	642,259	408,325	315,777
Library Collection Size	170,070	171,450	200,254	209,252	181,700	190,066	186,991	194,346	233,553	211,180
Recreation Youth Sports Participation	4,486	4,246	3,895	4,295	4,958	6,329	5,288	5,065	6,413	4,866
Housing and development										
Number of Single Family Building Permits	1,098	1,051	1,040	1,252	1,043	1,064	867	705	832	984
Number of Burn Permits	11,831	12,082	13,812	12,173	12,919	10,600	11,399	10,627	12,037	12,400
Water										
Daily Water Treatment Production Capacity in gallons	39,000,000	53,000,000	53,400,000	53,900,000	53,900,000	53,900,000	53,900,000	53,900,000	53,900,000	53,900,000
Number of Accounts	39,346	40,441	41,490	42,945	43,461	44,814	45,741	46,646	47,508	48,548
Sewer										
Maximum Daily Capacity of Treatment Plant in gallons	12,400,000	12,400,000	12,500,000	12,400,000	12,400,000	12,400,000	12,400,000	12,400,000	12,400,000	12,400,000
Number of Accounts	32,021	33,007	33,988	35,320	35,934	36,863	37,879	38,669	39,397	40,237
Solid waste management										
Number of Ground Water Monitoring Wells	35	35	35	35	36	36	40	38	39	39

Source: Various County departments

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

<u>Function</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General government										
County office buildings	5	5	5	5	5	5	5	5	5	5
Public safety										
Patrol vehicles	170	185	194	207	215	223	239	262	270	283
Fire stations	16	17	17	17	16	16	16	16	16	16
Public works										
Miles of County maintained roads	715	725	729	729	729	729	729	806	812	814
Miles of road resurfacing	7.64	8.19	8.39	7.16	7.03	3.67	4.5	1.3	7.5	42.48
Health and welfare										
Transit operating vans	10	7	9	9	10	10	11	11	11	11
Culture and recreation										
Park acreage	1,443	1,413	1,413	1,413	1463	1463	1463	1463	1528	1528
Parks	13	12	12	12	12	12	12	12	14	14
Community centers	3	4	4	4	4	4	4	4	4	4
Water and sewer										
Donated subdivisions	21	28	18	29	34	26	21	18	30	17
Water treatment plants	2	2	2	2	2	2	2	2	2	2
Waste water treatment plants	4	4	4	4	4	4	4	4	4	5
Storm water										
Donated subdivisions	17	18	15	25	32	20	16	9	12	12
Solid waste management										
Authorized vehicles and heavy equipment	5	5	7	7	9	6	5	5	6	6

Source: Various County departments

Note: No capital asset indicators are available for the judicial system and housing and development.

REVENUE BONDS DISCLOSURE

COLUMBIA COUNTY, GEORGIA
Water and Sewerage Revenue Bonds
Continuing Disclosure

Water and Sewer Rates

The following water and sewer rates have been in effect since April 2016.

Residential Rates				
Water			Sewer	
water tap size <= 1"			levelized winter billing	
Amount <u>in gallons</u>	<u>Base</u>	Per 1,000 <u>gallons</u>	<u>Base</u>	Per 1,000 <u>gallons</u>
< 10,000	\$ 10.95	\$ 2.24	\$ 14.21	\$ 2.53
≥ 10,000	10.95	3.11		
≥ 30,000	10.95	4.52		
≥ 50,000	10.95	6.14		

Commercial Rates				
Water			Sewer	
<u>Water Tap Size</u>	<u>Base</u>	Per 1,000 <u>gallons</u>	<u>Base</u>	Per 1,000 <u>gallons</u>
1.0"	\$ 19.42	\$ 2.26	\$ 23.37	\$ 2.57
1.5"	43.68	2.26	52.58	2.57
2.0"	77.48	2.26	93.45	2.57
3.0"	174.74	2.26	210.25	2.57
4.0"	310.68	2.26	373.84	2.57
6.0"	698.25	2.26	845.81	2.57
8.0"	1,245.53	2.26	1,423.52	2.57

Source: Columbia County Water and Sewer Services Division.

Tap and Connection Charges

All water and sewer tap-in fees are based on three different conditions that exist in the System. These conditions are as follows:

- (A) Applicant applies for a tap inside a developed area in which the developer has furnished water and/or sewer mains, taps, and meter boxes.
- (B) Applicant applies for a tap inside a developed area in which the developer has furnished only the water and/or sewer mains.
- (C) Applicant lives adjacent to a water and/or sewer main installed by the System.

Residential Water Tap-in Fees

(1) 5/8" residential service tap

(A)	\$448
(B)	893
(C)	1,341

(2) 1" residential service tap

(A)	\$615
(B)	1,005
(C)	1,507

(3) 1 1/2" residential service tap

(A)	\$782
(B)	1,341
(C)	1,675

Residential Sewer Tap-in Fees

(A)	\$893
(B)	1,116
(C)	1,341

Commercial Water and Sewer Tap-in Fees

(1) 1" commercial service

	<u>Water</u>	<u>Sewer</u>
(A)	\$448	\$1,116
(B)	1,116	1,561
(C)	1,674	1,862

(2) 1 1/2" commercial service

	<u>Water</u>	<u>Sewer</u>
(A)	\$1,116	\$1,341
(B)	1,450	1,730
(C)	2,008	2,110

(3) 2" commercial service

	<u>Water</u>	<u>Sewer</u>
(A)	\$1,451	\$5,776
(B)	1,884	6,921
(C)	2,610	7,814

Commercial Water and Sewer Tap-in Fees (cont)

(4) 3" commercial service		
	<u>Water</u>	<u>Sewer</u>
(A)	\$3,016	\$9,376
(B)	3,795	10,493
(C)	4,465	11,610
(5) 4" commercial service		
	<u>Water</u>	<u>Sewer</u>
(A)	\$4,913	\$16,744
(B)	6,028	17,717
(C)	6,699	18,977
(6) 6" commercial service		
	<u>Water</u>	<u>Sewer</u>
(A)	\$9,823	\$33,490
(B)	10,940	36,837
(C)	12,279	39,070
(7) 8" commercial service		
	<u>Water</u>	<u>Sewer</u>
(A)	\$17,201	\$58,721
(B)	19,146	64,474
(C)	21,483	68,448

Source: Columbia County Water and Sewer Services Division.

Top Ten Customers

The following table shows the ten largest users of the System and the revenues derived from such customers for the fiscal year ended June 30, 2021.

<u>Top Ten Customers</u>			
<u>User</u>	<u>Business</u>	<u>Total</u>	<u>% of Total</u>
		<u>Revenues</u>	<u>Operating</u>
			<u>Revenues</u>
City of Grovetown	Municipality	\$1,437,087	3.66%
City of Harlem	Municipality	\$399,817	1.02%
Columbia County Board of Education	Education	\$281,192	0.72%
Columbia County Board of Commissioners	Government	\$263,508	0.67%
Brandon Wilde	Retirement Community	\$199,678	0.51%
Ansley	Apartment Complex	\$102,533	0.26%
Shenandoah Ridge	Apartment Complex	\$95,883	0.24%
Riverstone CWDE LLC	Apartment Complex	\$82,355	0.21%
Michelson Realty LLC	Apartment Complex	\$74,818	0.19%
The Haven at Reed Creek	Apartment Complex	\$74,655	0.19%
		<u>\$3,011,526</u>	<u>7.67%</u>

⁽¹⁾ Based upon total fiscal year 2021 operating revenues of \$39,281,978.
Source: Columbia County Water and Sewer Services Division.

Total Customers

Water and Sewerage Customers

<u>Year</u>	<u>Water</u>	<u>Sewer</u>
2017	44,814	36,863
2018	45,741	37,879
2019	46,646	38,669
2020	47,508	39,397
2021	48,548	40,237

The total number of accounts as of June 30, 2021, was 48,568, consisting of water only, sewer only, and water/sewer accounts.

Source: Columbia County Water and Sewer Services Division.

Historical Water and Wastewater Demand

Set forth below are water and wastewater demand statistics for the past four calendar years and the six months ended June 30, 2021.

		<u>Water Demand</u>				
<u>Plant</u>		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Blanchard	Avg Flow MGD	14.48	12.56	13.46	13.73	14.40
	Max Flow MGD	27.67	23.70	31.54	18.34	20.03
Clark's Hill	Avg Flow MGD	1.91	2.31	2.40	2.49	2.15
	Max Flow MGD	3.13	3.44	3.29	2.88	2.46
Total	Avg Flow MGD	16.39	14.87	15.86	16.22	16.55
	Max Flow MGD	30.80	27.14	34.83	21.22	22.49

		<u>Wastewater Demand</u>				
<u>Plant</u>		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Reed Creek	Avg Flow MGD	3.17	3.10	3.36	4.14	3.72
	Max Flow MGD	3.52	3.60	3.87	7.19	6.38
Crawford Creek	Avg Flow MGD	0.97	1.00	0.98	1.05	1.01
	Max Flow MGD	1.02	1.13	1.06	1.39	1.19
Little River	Avg Flow MGD	3.96	4.07	4.45	5.42	5.25
	Max Flow MGD	4.30	4.58	4.89	6.17	5.89
Kiokee Creek	Avg Flow MGD	0.032	0.037	0.048	0.037	0.046
	Max Flow MGD	0.039	0.045	0.070	0.050	0.055
Total	Avg Flow MGD	8.13	8.21	8.84	10.65	10.03
	Max Flow MGD	8.88	9.36	9.88	14.80	13.52

Source: Columbia County Water and Sewer Services Division.

Five Year Operating History

Set forth below is a historical, comparative summary of the operating results of the System for the past five fiscal years. For more detailed information regarding the financial results and condition of the System, see the audited financial statements of the County for the fiscal year ended June 30, 2021, included in the financial section of the Comprehensive Annual Financial Report. The information in the following table for the fiscal years ended June 30, 2017 through 2020 has been extracted from previous audited financial statements of the County.

COLUMBIA COUNTY WATER AND SEWERAGE SYSTEM Summary of Operating Results Fiscal Years Ended June 30

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Operating revenue					
Charges for services	\$ 34,064,270	\$ 33,416,561	\$ 34,353,556	\$ 36,126,152	\$ 37,205,472
Tap fees	1,954,534	1,903,627	1,884,303	1,800,252	2,009,886
Other	62,206	69,565	84,552	187,777	66,620
Total operating revenue	<u>36,081,010</u>	<u>35,389,753</u>	<u>36,322,411</u>	<u>38,114,181</u>	<u>39,281,978</u>
Operating expenses					
Operating expenses	18,238,734	19,405,909	19,647,351	21,921,570	21,139,850
Depreciation/amortization	10,350,894	11,001,155	11,358,738	11,694,615	11,889,195
Total operating expenses	<u>28,589,628</u>	<u>30,407,064</u>	<u>31,006,089</u>	<u>33,616,185</u>	<u>33,029,045</u>
Operating income	<u>7,491,382</u>	<u>4,982,689</u>	<u>5,316,322</u>	<u>4,497,996</u>	<u>6,252,933</u>
Non-operating revenues/(expenses)					
Interest income	224,056	134,551	1,417,183	1,083,065	(289,199)
Interest expense	(508,503)	(2,126,632)	(2,061,653)	(1,401,542)	(1,837,684)
Costs of bond issuance	(338,739)	-	-	-	-
Gain on sale of capital assets	34,243	512	7,759	3,282	220
Total non-operating revenues/(expenses)	<u>(588,943)</u>	<u>(1,991,569)</u>	<u>(636,711)</u>	<u>(315,195)</u>	<u>(2,126,663)</u>
Income before contributions/transfers	<u>6,902,439</u>	<u>2,991,120</u>	<u>4,679,611</u>	<u>4,182,801</u>	<u>4,126,270</u>
Contributions/transfers					
Capital contributions	5,948,768	3,254,184	3,416,168	6,839,794	5,406,098
Transfers	(9,130)	(108,078)	-	-	(66,825)
Total contributions/transfers	<u>5,939,638</u>	<u>3,146,106</u>	<u>3,416,168</u>	<u>6,839,794</u>	<u>5,339,273</u>
Net income/change in net position	<u>\$ 12,842,077</u>	<u>\$ 6,137,226</u>	<u>\$ 8,095,779</u>	<u>\$ 11,022,595</u>	<u>\$ 9,465,543</u>

Historical Debt Service Coverage

The following table shows the historical debt service coverage of the System for the past five fiscal years.

	Fiscal Year Ended June 30				
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Net income/change in net position	\$ 12,842,077	\$ 6,137,226	\$ 8,095,779	\$ 11,022,595	\$ 9,465,543
Plus:					
Interest expense	508,503	2,126,632	2,061,653	1,401,542	1,837,684
Costs of bond issuance	338,739	-	-	-	-
Depreciation/amortization	10,350,894	11,001,155	11,358,738	11,694,615	11,889,195
	<u>11,198,136</u>	<u>13,127,787</u>	<u>13,420,391</u>	<u>13,096,157</u>	<u>13,726,879</u>
Less:					
Interest income on construction fund and investment account	-	-	-	-	-
Gain on sale of capital assets	34,243	512	7,759	3,282	220
Capital contributions	5,948,768	3,254,184	3,416,168	6,839,794	5,406,098
Transfers	(9,130)	(108,078)	-	-	(66,825)
	<u>5,973,881</u>	<u>3,146,618</u>	<u>3,423,927</u>	<u>6,843,076</u>	<u>5,339,493</u>
Net income available for debt service	<u>18,066,332</u>	<u>16,118,395</u>	<u>18,092,243</u>	<u>17,275,676</u>	<u>17,852,929</u>
Total annual debt service (1)	\$ 6,253,878	\$ 5,237,553	\$ 5,613,347	\$ 5,937,627	\$ 6,256,794
Historical debt service coverage	2.89	3.08	3.22	2.91	2.85

(1) Total annual debt service includes principal and interest of outstanding revenue bonds only, excludes GEFA Loans.

GENERAL OBLIGATION BONDS DISCLOSURE

COLUMBIA COUNTY, GEORGIA
General Obligation Bonds
Continuing Disclosure

Sales and Use Tax

Pursuant to an election held in the County in 2014, the County authorized the levy and collection of a special purpose local option sales and use tax, which commenced on January 1, 2017, for a period of time of six years. The County entered into intergovernmental agreements with the Cities of Harlem and Grovetown, Georgia. Pursuant to these agreements, the County shall receive the first \$57,665,280 of the Sales and Use Tax proceeds. After that amount is collected by the County, the County shall remit 3.0% and 10.0% of the remaining proceeds of the Sales and Use Tax to Harlem and Grovetown, respectively. The amounts remitted to the cities will not be available to pay debt service on the bonds. Set forth below are historical collections of the Existing Sales and Use Tax for the past five calendar years. These historical collections are indicative of anticipated collections of the Sales and Use Tax; however, no assurance can be made that future collections will equal or exceed past collections of the Existing Sales and Use Tax.

<u>Calendar Year</u>	<u>Amount</u>	<u>Percent Change</u>
2017	\$ 20,393,616	2.30%
2018	\$ 21,694,539	6.38%
2019	\$ 23,698,787	9.24%
2020(1)	\$ 29,397,657	24.05%
2021(2)	\$ 25,579,140	-12.99%

(1) Includes disbursement from GA DOR audit of previous years.

(2) Ten months of collections.

Tax Levies and Collection

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

<u>Calendar Year</u>	<u>Total Tax Levy</u>	<u>Collected within the Calendar Year of Levy</u>		<u>Collections in Subsequent Years</u>	<u>Total Collections to Date</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
2017	45,918,692	43,893,388	95.59%	2,029,782	45,923,170	100.01%
2018	47,971,985	47,084,573	98.15%	884,087	47,968,660	99.99%
2019	50,188,138	47,095,488	93.84%	3,076,855	50,172,343	99.97%
2020	53,234,261	49,343,902	92.69%	3,813,825	53,157,727	99.86%
2021	54,805,475	51,187,005	93.40%	-	51,187,005	93.40%

(1) Includes all taxes levied by the Columbia County Board of Commissioners only.

(2) As of November 24, 2021.

Source: Columbia County Tax Commissioner.

Historical Property Tax Data

The following table presents the assessed value (40% of fair market value, except timber which is 100% of fair market value) of taxable property within the County for the last five calendar years.

<u>Calendar Year of Levy</u>	<u>Real & Personal Property (3)</u>	<u>Motor Vehicle</u>	<u>Mobile Homes</u>	<u>Public Utilities</u>	<u>Gross Digest</u>	<u>Less: Operating Exemptions</u>	<u>Maintenance & Operations Tax Digest (2)</u>	<u>Less: Debt Service Exemptions</u>	<u>General Obligation Bond Tax Digest (1)</u>	<u>Estimated Actual Taxable Value</u>
2017	5,208,265,685	138,118,220	8,398,916	84,551,422	5,439,334,243	(437,441,827)	5,001,892,416	(399,973,827)	5,039,360,416	13,598,335,608
2018	5,562,595,262	105,681,360	8,195,396	87,928,437	5,764,400,455	(510,159,750)	5,254,240,705	(472,455,750)	5,291,944,705	14,411,001,138
2019	5,898,636,819	85,807,370	8,611,755	92,778,746	6,085,834,690	(549,160,657)	5,536,674,033	(511,348,739)	5,574,485,951	15,214,586,725
2020	6,232,810,508	81,900,920	8,432,549	100,742,399	6,423,886,376	(559,905,315)	5,863,981,061	(522,358,232)	5,901,528,144	16,059,715,940
2021	6,681,691,219	59,095,520	8,618,850	100,867,583	6,850,273,172	(597,157,207)	6,253,115,965	(551,797,630)	6,298,475,542	17,125,682,930

⁽¹⁾Total assessed value, after deducting exemptions, for purposes of levying tax for County's general obligation bonds.

⁽²⁾Total assessed value, after deducting exemptions, for purposes of levying tax for the support and maintenance of the County.

⁽³⁾Includes assessed value of timber.

Source: Columbia County Tax Commissioner.

Tax Rates - Mills

Set forth below is information concerning the rate of levy of property taxes per \$1,000 of assessed value (millage rates) of the County for the past five calendar years.

Calendar Year	County Direct Rates				Overlapping Rates					
	Operating	Debt Service	Fire	Total County Direct	School District			Cities		State
					Operating	Debt Service	Total School	Harlem Operating	Grovetown Operating	State of Georgia
2017	6.189	1.207	2.241	9.637	18.300	0.000	18.300	9.350	6.900	0.000
2018	6.091	1.207	2.241	9.539	18.300	0.000	18.300	9.350	8.000	0.000
2019	5.999	0.890	2.558	9.447	18.300	0.000	18.300	9.350	7.876	0.000
2020	5.999	0.840	2.608	9.447	18.300	0.000	18.300	9.350	7.620	0.000
2021	5.683	0.780	2.608	9.071	18.100	0.000	18.100	9.350	7.620	0.000

(1) Fire Tax applies to unincorporated areas only.

Source: Columbia County Tax Commissioner.

Principal Taxpayers

Set forth below are the ten largest taxpayers of the County in 2021. No independent investigation has been made of, and consequently no representation can be made as to, the financial condition of any of the taxpayers listed below or that such taxpayers will continue to maintain their status as major taxpayers in the County. Taxes levied are for maintenance and operations only.

Taxpayer	Assessed Valuation	Taxes Levied	Percentage of Total Taxable Assessed Value
1. Georgia Power	\$ 81,439,555	\$ 462,821	1.30%
2. Georgia Iron Works	26,106,763	148,365	0.42%
3. John Deere Commercial Products	25,579,937	145,371	0.41%
4. LCS Brandon Wilde LLC	20,679,345	117,521	0.33%
5. Wal-Mart Real Estate Business	20,326,745	115,517	0.33%
6. Spyglass-Augusta LLC	18,706,720	106,310	0.30%
7. Pollard Lumber Company	18,490,293	105,080	0.30%
8. Riverstone Apartments	17,194,591	97,717	0.27%
9. Kroger	13,019,464	73,990	0.21%
10. Reed Creek Apartments	12,998,723	73,872	0.21%
	<u>\$ 254,542,136</u>	<u>\$ 1,446,564</u>	<u>4.07%</u>
Total taxable assessed value	<u>\$ 6,253,115,965</u>		

Source: Columbia County Tax Commissioner.

Summary of County Indebtedness by Category

Set forth below is information concerning the outstanding tax-supported debt of the County as of June 30, 2021.

<u>Category</u>	<u>Amount Issued</u>	<u>Amount Outstanding</u>
General obligation bonds:		
Series 2015	\$ 15,000,000	\$ 5,495,000
Series 2016A	14,400,000	6,530,000
Series 2017	60,000,000	53,795,000
Bond issuance premiums	-	9,021,201
Total	<u>\$ 89,400,000</u>	<u>\$ 74,841,201</u>

Debt Limitation

The State of Georgia limits the amount of general obligation debt that a unit of government can issue to 10% of the net assessed value of taxable property located within that government's boundaries. The legal debt limit for the County, as set forth in the table below, is \$629.8 million and the legal debt margin is \$558.7 million.

Computation of Legal Debt Margin

Taxable (net) assessed value - Bond Digest - as of January 1, 2021	<u>\$ 6,298,475,542</u>
Legal debt limit - 10%	629,847,554
Debt applicable to debt limit, less resources restricted to repaying principal	<u>(71,172,118)</u>
Legal debt margin	<u>\$ 558,675,436</u>

Five Year General Fund Operating History.

Set forth below is a historical, comparative summary of the revenues, expenditures, and changes in fund balance of the County's General Fund for the past five fiscal years. For more detailed information regarding the financial results, see the audited financial statements of the County for the fiscal year ended June 30, 2021, included in the financial section of the Comprehensive Annual Financial Report. The information in the following table for the fiscal years ended June 30, 2017 through 2020 has been extracted from previous audited financial statements of the County.

	Fiscal Years Ended June 30				
	2017	2018	2019	2020	2021
Revenues:					
Taxes - Property	\$ 38,541,655	\$ 39,389,566	\$ 40,863,210	\$ 46,092,568	\$ 50,058,820
Taxes - Sales	17,597,418	18,243,026	19,551,276	21,458,947	27,783,634
Taxes - Other	2,611,145	2,611,463	2,752,145	2,807,545	3,038,528
Licenses and Permits	396,663	434,336	448,720	455,413	473,005
Charges for Services	4,876,316	4,611,374	5,330,357	5,015,256	5,817,765
Intergovernmental Revenue	2,911,187	3,431,383	3,169,698	3,646,688	3,354,473
Fines and Forfeitures	1,638,900	1,676,562	1,629,281	1,431,713	1,620,384
Investment Income	257,226	261,938	1,129,119	898,415	31,997
Contributions and donations	6,089	3,663	2,396	530	-
Other Income	942,446	1,017,676	1,077,986	1,059,271	1,326,552
Total Revenues	69,779,045	71,680,987	75,954,188	82,866,346	93,505,158
Expenditures:					
Current:					
General Government	14,822,878	15,574,388	15,631,115	15,800,164	18,070,666
Judicial	6,579,993	6,814,175	7,104,590	7,517,025	7,343,826
Public Safety	27,424,584	28,183,462	29,057,860	27,850,390	30,173,615
Public Works	6,557,711	6,006,528	5,051,357	5,176,855	5,519,726
Health and Welfare	1,387,633	1,429,012	1,487,789	1,053,930	1,116,052
Culture and Recreation	4,737,454	4,921,211	5,139,950	5,906,781	6,170,542
Housing and Development	2,970,014	2,882,435	3,728,951	4,228,965	3,632,536
Total Expenditures	64,480,267	65,811,211	67,201,612	67,534,110	72,026,963
Excess (Deficiency) of Revenues Over Expenditures	5,298,778	5,869,776	8,752,576	15,332,236	21,478,195
Other Financing Sources (Uses)					
Sale of Property	98,659	4,953	19,684	17,489	27,696
Transfers Out	(4,095,880)	(919,136)	(8,894,719)	(17,446,809)	(9,481,516)
Transfers In	684,130	200,000	200,000	200,000	200,000
Total Other Finance Sources (Uses)	(3,313,091)	(714,183)	(8,675,035)	(17,229,320)	(9,253,820)
Net Change in Fund Balances	1,985,687	5,155,593	77,541	(1,897,084)	12,224,375
Fund Balance, Beginning	40,717,671	42,703,358	47,858,951	47,936,492	46,039,408
Fund Balance, Ending	\$ 42,703,358	\$ 47,858,951	\$ 47,936,492	\$ 46,039,408	\$ 58,263,783

Current Year General Fund Budget

Set forth below is a summary of the County's General Fund budget adopted for the fiscal year ended June 30 2021, and the fiscal year ending June 30, 2022, prepared in conformity with GAAP as applied to governmental units. The budgets for fiscal year 2021 and 2022 are based upon certain assumptions and estimates of the County's management regarding future events, transactions, and circumstances. Realizations of the results projected in the budgets will depend upon implementation by management of policies and procedures consistent with the assumptions. Accordingly, the actual results achieved could materially vary from those projected in the budget shown below.

	<u>2021</u>	<u>2022</u>
<i>Sources:</i>		
Taxes - property	\$ 44,087,848	\$ 47,316,495
Taxes - sales	19,200,000	22,800,000
Taxes - other	2,555,000	2,555,000
Licenses and permits	450,000	450,000
Charges for services	4,580,000	4,550,000
Intergovernmental revenue	3,058,143	2,964,487
Fines and forfeitures	1,527,500	1,502,500
Investment income	300,000	300,000
Other income	1,001,896	1,001,896
Transfers in	200,000	200,000
Total sources	<u>\$ 76,960,387</u>	<u>\$ 83,640,378</u>
<i>Uses:</i>		
General government	\$ 23,449,941	\$ 25,703,291
Judicial	7,586,482	7,327,165
Public safety	29,697,900	30,641,623
Public works	5,212,887	5,403,268
Health and welfare	1,116,932	1,135,201
Culture and recreation	6,149,888	6,756,719
Housing and development	3,095,304	3,226,058
Transfers out	651,053	3,447,053
Total uses	<u>\$ 76,960,387</u>	<u>\$ 83,640,378</u>

SINGLE AUDIT SECTION

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

To the Columbia County Board of Commissioners
Columbia County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Columbia County, Georgia (the "County") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 20, 2021.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Handwritten signature of Cheryl Beckant LLP in cursive script.

Augusta, Georgia
December 20, 2021

Report of Independent Auditor on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

To the Columbia County Board of Commissioners
Columbia County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Columbia County, Georgia's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

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



Augusta, Georgia
December 20, 2021

COLUMBIA COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal ALN #	Pass-Through Entity Identifying Number		
U.S. Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction				
Pass-through program from:				
Georgia Department of Transportation	20.205	PI 0012865	\$	382,125
Georgia Department of Transportation	20.205	PI 0013704		36,778
		Total ALN #20.205		418,903
Total Highway Planning and Construction Cluster				418,903
Formula Grants for Rural Areas				
Pass-through program from:				
Georgia Department of Transportation	20.509	GA-18-X033		438,937
		Total ALN #20.509		438,937
U.S. Department of the Treasury				
COVID-19: Coronavirus Relief Funding				
Pass-through program from:				
State of Georgia - Office of the Governor	21.019	Columbia County		1,855,113
		Total ALN #21.019		1,855,113
U.S. Department of Health and Human Services				
Social Services Block Grant				
Pass-through program from:				
CSRA Regional Commission	93.667	2086-00-25 8202.0039		8,040
		Total ALN #93.667		8,040
U.S. Department of Homeland Security				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
Pass-through program from:				
Georgia Emergency Management Agency	97.036	HM165-0012		7,527
		Total ALN #97.036		7,527
Hazard Mitigation Grant				
Pass-through program from:				
Georgia Emergency Management Agency	97.039	HHM284085		10,313
		Total ALN #97.039		10,313
Emergency Management Performance Grants				
Pass-through program from:				
Georgia Emergency Management Agency	97.042	OEM14-038S01		37,216
		Total ALN #97.042		37,216
Total Expenditures of Federal Awards			\$	2,776,049

See notes to schedule of expenditures of federal awards.

COLUMBIA COUNTY, GEORGIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2021

Note 1—Basis of presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Columbia County, Georgia (the "County") under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* ("Uniform Guidance").

Note 2—Summary of significant accounting policies

Expenditures reported on the Schedule are prepared on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

Note 3—Indirect cost rate

The County has elected not to use the 10% de minimis indirect cost rate allowed under Uniform Guidance.

Note 4—Subrecipients

The County did not provide federal awards to subrecipients during the year ended June 30, 2021.

Note 5—Noncash awards

The County did not receive noncash federal awards during the year ended June 30, 2021.

COLUMBIA COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2021

Section I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Type of auditor's report issued on compliance
for major programs: Unmodified

Any audit findings disclosed that are required to
be reported in accordance with 2CFR Section
200.516(a) of the Uniform Guidance yes no

Identification of Major Programs

The programs tested as major programs of Columbia County, Georgia included:

<u>CFDA #</u>	<u>Name of Federal Program</u>
21.019	Coronavirus Relief Funding

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

The County qualified as a low-risk auditee.

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

None reported.

Section III. Federal Awards Findings and Questioned Costs

None reported.

COMPLIANCE SECTION

Report of Independent Accountant

To the Columbia County Board of Commissioners
Columbia County, Georgia

We have examined management's assertion included in the accompanying Certification 9-1-1 Expenditures regarding the Columbia County, Georgia's (the "County") compliance during the fiscal year ended June 30, 2021 with the requirement to expend 9-1-1 funds in compliance with the expenditure requirements of the Official Code of Georgia Annotated, Section 46-5-134.

Management is responsible for the County's compliance with this requirement. Our responsibility is to express an opinion on management's assertions about the County's compliance based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the County's compliance with this requirement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the County's compliance with the specified requirement.

In our opinion, management's assertion that the County complied with the aforementioned requirement during the fiscal year ended June 30, 2021 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Georgia Department of Audits and Accounts and is not intended to be, and should not be, used by anyone other than the specified parties.



Augusta, Georgia
December 20, 2021

Columbia County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2021

Line No.	O.C.G.A. Reference:	
10	46-5-134(f)(1)(H)	\$ _____ -
11		
11a	46-5-134(f)(1)(I)	\$ _____ -
11b	46-5-134(f)(1)(I)	\$ _____ -
11c	46-5-134(f)(1)(I)	\$ _____ -
12	46-5-134(f)(2)(B)(i)	\$ _____ -
13		
13a	46-5-134(f)(2)(B)(ii)	\$ _____ -
13b	46-5-134(f)(2)(B)(ii)	\$ _____ 170,672
13c	46-5-134(f)(2)(B)(ii)	\$ _____ 17,635
14	46-5-134(f)(2)(B)(iii)	\$ _____ -
15		
15a	46-5-134(f)(2)(B)(iv)	\$ _____ -
15b	46-5-134(f)(2)(B)(iv)	\$ _____ -
15c	46-5-134(f)(2)(B)(iv)	\$ _____ -
16		
16a	46-5-134(f)(2)(B)(v)	\$ _____ 410,212
16b	46-5-134(f)(2)(B)(v)	\$ _____ -
16c	46-5-134(f)(2)(B)(v)	\$ _____ -

Columbia County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2021

Line
No.

O.C.G.A.
Reference:

17 Other expenditures not included in Lines 2 through 16 above.
Identify by object and purpose.

<u>Copier charges</u>	\$	<u>-</u>
<u>Dues & Subscriptions</u>	\$	<u>6,148</u>
<u>Contract services</u>	\$	<u>-</u>
<u>Transfer to Communications Utility for Broadband</u>	\$	<u>-</u>
<u> </u>	\$	<u> </u>
<u> </u>	\$	<u> </u>
<u> </u>	\$	<u> </u>
<u> </u>	\$	<u> </u>
<u> </u>	\$	<u> </u>
18 Total Expenditures (total of all amounts reported on Lines 2 through 17 above)	\$	<u><u>3,025,040</u></u>

Certification of Local Government Officials

I have reviewed the information presented in this report and certify that it is accurate and correct. I further certify that the 9-1-1 funds were expended in compliance with the expenditure requirements specified in the Official Code of Georgia Annotated (OCGA), Section 46-5-134. I understand that, in accordance with OCGA Section 46-5-134(m)(2), any local government which makes expenditures not in compliance with this Code section may be held liable for pro rata reimbursement to telephone and wireless telecommunications subscribers of amounts improperly expended. Further, the noncompliant local government shall be solely financially responsible for the reimbursement and for any costs associated with the reimbursement. Such reimbursement shall be accomplished by the service providers abating the imposition of the 9-1-1 charges and 9-1-1 wireless enhanced charges until such abatement equals the total amount of the rebate.

Signature of Chief Elected Official  Date 10-19-21

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

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

Signature of Chief Financial Officer  Date 10.18.21

Print Name of Chief Financial Officer LEANNE C REECE