Randolph County, Georgia

Financial Statements

For the Year Ended

December 31, 2019

Randolph County, Georgia
For the Year Ended December 31, 2019
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Perry L. Henry, LLC

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INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Randolph County, Georgia
Cuthbert, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Randolph County, Georgia as of and for the year ended December 31, 2019, 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 presentation 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 did not audit the financial statements of the Randolph County Board of Health, which represent .9 percent, 0 percent, and 3.5 percent, respectively, of the assets, net position, and revenues of Randolph County, Georgia. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Randolph County Board of Health, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Randolph County, Georgia as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule – General Fund on pages 37-38 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 the 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 Randolph County, Georgia's basic financial statements. The supplementary information, including the combining and individual fund statements and schedules and other information, including the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying combining and individual fund statements and schedules are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 accompanying combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 27, 2020 on our consideration of Randolph County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part on an audit performed in accordance with *Government Auditing Standards* in considering Randolph County, Georgia's internal control over financial reporting and compliance.

Perry L. Henry, LLC

Perry L. Henry, LLC
Bainbridge, Georgia
August 27, 2020

Randolph County, Georgia
Statement of Net Position
December 31, 2019

	Governmental Activities	Total	Total Component Units
ASSETS			
Cash on hand and in banks	$ 5,157,962	$ 5,157,962	$ 185,361
Receivables (net, where applicable, of allowances for uncollectible):			
Taxes	1,153,599	1,153,599	-
Accounts	19,788	19,788	1,632
Due from other governments	-	-	16,789
Prepaid expenses	62,453	62,453	-
Land and construction in progress	526,125	526,125	-
Other capital assets, net of depreciation	13,674,923	13,674,923	55,568
Total Assets	20,594,850	20,594,850	259,350
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflow of resources-OPEB	-	-	49,013
Total Deferred Outflows of Resources	-	-	49,013
LIABILITIES			
Accounts payable	430,168	430,168	-
Accrued liabilities	71,329	71,329	4,126
Due to other governments	-	-	17,545
Long-term liabilities:			
Portion due and payable within one year:			
Bonds	655,101	655,101	-
Capital leases	196,189	196,189	-
Notes	-	-	11,510
Portion due and payable after one year:			
Bonds	5,631,961	5,631,961	-
Capital leases	447,082	447,082	-
Notes	-	-	16,730
Current Portion of Revenue Bonds			
Net pension obligation liability	-	-	112,725
Net other post employment benefit liabilty	-	-	65,751
Accrued closure/postclosure costs	331,775	331,775	-
Compensated absences payable	71,520	71,520	-
Total Liabilities	7,835,125	7,835,125	228,387
DEFERRED INFLOWS OF RESOURCES			
Deferred inflow of resources-OPEB	-	-	136,132
Total Deferred Inflows of Resources	-	-	136,132
NET POSITION			
Net investment in capital assets	7,270,715	7,270,715	41,568
Restricted for:			
Special Revenue Projects	384,158	384,158	-
Capital Projects	1,893,014	1,893,014	-
General Obligation Debt	625,161	625,161	-
Other projects			
Public Health Programs	-	-	40,752
Unrestricted	2,586,677	2,586,677	(138,476)
Total Net Position	$ 12,759,725	$ 12,759,725	$ (56,156)

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

Randolph County, Georgia
Statement of Activities
For the Year Ended December 31, 2019

Functions/Programs	Expenses	Program Revenues: Fees, Fines and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Total	Component Units
Governmental:							
General Government	$ 2,523,660	$ 567,856	$ -	$ 1,231,217	$ (724,587)	$ (724,587)	
Judicial	941,193	309,174	-	7,395	(624,624)	(624,624)	
Public Safety	2,749,569	558,878	-	-	(2,190,691)	(2,190,691)	
Public Works	1,911,213	113,122	-	469,322	(1,328,769)	(1,328,769)	
Health and Welfare	112,782	-	-	-	(112,782)	(112,782)	
Culture and Recreation	43,301	-	-	-	(43,301)	(43,301)	
Housing and Development	124,740	10,717	-	-	(114,023)	(114,023)	
Interest on long-term debt	23,099	-	-	-	(23,099)	(23,099)	
Total governmental activities	$ 8,429,557	$ 1,559,747	$ -	$ 1,707,934	(5,161,876)	(5,161,876)	
Component units:							
Randolph County Board of Health	$ 224,670	$ 116,881	$ 219,549	$ -			$ 111,760
Randolph County Water Authority	36,251	21,312	5,950	-			(8,989)
Total component units	$ 260,921	$ 138,193	$ 225,499	$ -			102,771

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

Randolph County, Georgia
Statement of Activities
For the Year Ended December 31, 2019

Functions/Programs	Expenses	Program Revenues: Fees, Fines and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Total	Component Units
Changes in Net position:							
Net (expenses) revenue (Page 3)					(5,161,876)	(5,161,876)	102,771
General revenues:							
Taxes							
Property taxes, levied for general purposes					3,655,499	3,655,499	-
Sales taxes					1,447,893	1,447,893	-
Alcoholic beverages taxes					19,296	19,296	-
Penalties and interest on delinquent taxes					86,704	86,704	-
Insurance premium tax					191,053	191,053	-
Franchise taxes					525,864	525,864	-
Investment earnings					14,906	14,906	167
Miscellaneous					249,310	249,310	-
Special item - sale of capital assets					66,355	66,355	-
Total general revenues and special items					6,256,880	6,256,880	167
Change in net position					1,095,004	1,095,004	102,938
Net position - beginning - as previously reported					11,664,721	11,664,721	38,921
Prior period adjustment					-	-	(198,015)
Net position - beginning - as restated					11,664,721	11,664,721	(159,094)
Net position - ending					$ 12,759,725	$ 12,759,725	$ (56,156)

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

Randolph County, Georgia
Balance Sheet
Governmental Funds
December 31, 2019

	General	TSPLOST	SPLOST	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash on hand and in banks	$ 2,429,459	$ 568,004	$ 1,641,755	$ 518,739	$ 5,157,957
Receivables (net, where applicable, of allowances for uncollectible):			.		
Taxes, including interest, penalties & liens	941,558	95,943	115,161	938	1,153,600
Accounts	-	-	-	19,788	19,788
Due from other funds	-	-	-	475,223	475,223
Total Assets	$ 3,371,017	$ 663,947	$ 1,756,916	$ 1,014,688	$ 6,806,568
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
Liabilities					
Accounts payable	$ 372,169	$ 53,126	$ -	$ 4,869	$ 430,164
Accrued liabilities	71,329	-	-	-	71,329
Due to other funds	-	-	475,223	-	475,223
Total Liabilities	443,498	53,126	475,223	4,869	976,716
Deferred Inflows of Resources					
Unavailable Revenues-Property Taxes	505,559	-	-	-	505,559
Total Deferred Inflows of Resources	505,559	-	-	-	505,559
Fund Balances					
Restricted for:					
Public Safety	-	-	-	362,956	362,956
Economic Development	-	-	-	21,202	21,202
Capital Projects	-	-	-	500	500
TSPLOST Projects	-	610,821	-	-	610,821
Special Purpose Sales Tax Projects	-	-	1,281,693	-	1,281,693
General Obligation Debt	-	-	-	625,161	625,161
Unassigned	2,421,960	-	-	-	2,421,960
Total Fund Balances	2,421,960	610,821	1,281,693	1,009,819	5,324,293
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 3,371,017	$ 663,947	$ 1,756,916	$ 1,014,688	$ 6,806,568

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

Randolph County, Georgia
Reconciliation of the Governmental Funds Balance Sheet to the Statements of Net Position
December 31, 2019

Total *fund* balances for governmental funds (Page 5)		$ 5,324,293
Total *net position* reported for governmental activities in the Statement of Net Position is different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:		
Land	130,585	
Infrastructure	2,427,944	
Buildings	14,091,535	
Machinery	6,585,086	
Construction in progress	395,540	
Total capital assets	23,630,690	
Accumulated depreciation	(9,429,642)	
Total assets - net	14,201,048	14,201,048
Some of the County's taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as deferred revenue in the funds.		505,559
Governmental funds recognize expenditures using the purchases method. However, the Statement of Activities uses the accrual method and, thus, only the amount is recognized as expense when it is consumed. The unconsumed portion is recorded as an asset.		62,453
Long-term liabilities, including capital leases payable and compensated absences, are not due and payable in the current period and therefore are not reported in the funds.		(7,333,628)
Total net position of governmental activities (Page 2)		$ 12,759,725

Randolph County, Georgia
Statement of Revenues, Expenditures and Changes
in Fund Balances - Governmental Funds
For the Year Ended December 31, 2019

	General	TSPLOST	SPLOST	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 4,309,691	$ 602,085	$ 622,915	$ 339,847	$ 5,874,538
Licenses & Permits	12,092	-	-	-	12,092
Fines & Forfeitures	277,236	-	-	25,957	303,193
Charges for Services	1,007,565	-	-	130,603	1,138,168
Intergovernmental	1,302,048	-	-	397,612	1,699,660
Investment Income	9,298	5,437	2,060	5,609	22,404
Miscellaneous	242,916	10,564	-	676	254,156
Total Revenues	7,160,846	618,086	624,975	900,304	9,304,211
EXPENDITURES					
Current Operating					
General Government	1,618,706	-	-	20,559	1,639,265
Judicial	533,101	-	-	-	533,101
Public Safety	2,034,605	-	-	29,586	2,064,191
Public Works	1,223,488	40,475	-	-	1,263,963
Health and Welfare	-	-	-	199	199
Cultural & Recreation	14,481	-	-	-	14,481
Housing and Development	123,116	-	-	-	123,116
Intergovernmental	624,762	-	-	117,500	742,262
Capital Outlay					
General Government	244,858	-	-	-	244,858
Judicial	12,000	-	-	307,527	319,527
Public Safety	31,602	-	-	-	31,602
Public Works	489,009	723,669	-	34,133	1,246,811
Health and Welfare	-	-	-	11,701	11,701
Housing and Development	800	-	-	-	800
Debt Service					
Principal	158,200	359,688	375,000	245,000	1,137,888
Interest	26,225	6,554	284,100	34,875	351,754
Total Expenditures	7,134,953	1,130,386	659,100	801,080	9,725,519
Excess (Deficiency) of Revenues Over Expenditures	25,893	(512,300)	(34,125)	99,224	(421,308)
OTHER FINANCING SOURCES (USES)					
Proceeds from Capital Leases	-	150,368	-	-	150,368
Transfers In	-	-	-	5,500	5,500
Transfers Out	(5,500)	-	-	-	(5,500)
Total Other Financing Sources (Uses)	(5,500)	150,368	-	5,500	150,368
SPECIAL ITEM					
Proceeds from sale of assets	19,629	79,559	-	-	99,188
Net Change in Fund Balances	40,022	(282,373)	(34,125)	104,724	(171,752)
Fund Balances - beginning - as previously reported	2,957,832	893,194	1,315,818	329,201	5,496,045
Prior period adjustment	(575,894)	-	-	575,894	-
Fund Balances - beginning - as restated	2,381,938	893,194	1,315,818	905,095	5,496,045
Fund Balances - ending	$ 2,421,960	$ 610,821	$ 1,281,693	$ 1,009,819	$ 5,324,293

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

Randolph County, Georgia
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Net Activities
For the Year Ended December 31, 2019

Net change in fund balances - total governmental funds (Page 7)	$ (171,752)
The change in net position reported for governmental activities in the Statement of Activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay of $1,038,119 exceeded depreciation of $904,055 in the current period.	134,064
In governmental funds, capital assets are not recorded in the fund. Thus, a disposal of an asset has no effect in the governmental fund, other than recording of the proceeds, if any, from the sale. However, the Statement of Activities recognizes a gain or loss related to the disposal of the asset. Thus, the change in net position differs from the change in fund balance by the net basis (cost less accumulated depreciation) of the capital assets sold/disposed.	(99,188)
The issuance of bonds and similar long-term debt provides urrent financial resources to governmental funds and thus contributes to the change in fund balance. In the Statement of Net Position, however, issuing debt increases long-term liabilities and does not affect the Statement Of Activities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the Statement of Net Position. The amounts of the items that make up these differences in the treatment of long-term debt and related items are as follows:	
Loan Proceeds	(150,368)
Debt Payments made	1,137,888
Amortization of bond premiums	101
Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. The adjustment for these items are as follows:	
Landfill post-closure costs	57,700
Governmental funds defer all tax revenues not collected within 60 days of year-end. However, the Statement of Activities uses the accrual method and, thus, the entire amount is recognized as revenue, regardless of the collection date.	147,073
Governmental funds recognize expenditures for certain items using the purchases method. However, the Statement of Activities uses the consumption method and, thus, only the amount of prepaid benefits consumed are recognized.	62,453
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditure in governmental funds.	
Change in compensated absences	(22,967)
Change in net position of governmental activities (Page 4)	$ 1,095,004

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

Randolph County, Georgia
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2019

ASSETS	
Cash	$ 4,548,007
Receivables	1,859,659
Total Assets	$ 6,407,666
LIABILITIES	
Due to other agencies	$ 4,548,007
Due to others	1,859,659
Total Liabilities	$ 6,407,666

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

Randolph County, Georgia
Statement of Net Position
Component Units
December 31, 2019

	Randolph County Board of Health	Randolph County Water Authority	Totals
Assets			
Cash	$ 162,911	$ 22,450	$ 185,361
Accounts receivable	-	1,632	1,632
Due from DPH	16,789	-	16,789
Property, plant and equipment, net	-	55,568	55,568
Total assets	179,700	79,650	259,350
Deferred outflows			
Deferred outflow of resources-OPEB	49,013	-	49,013
Total deferred outflows	49,013	-	49,013
Total assets and deferred outflows	$ 228,713	$ 79,650	$ 308,363
Current liabilities			
Other Payables	$ -	$ 4,126	$ 4,126
Due to DPH	17,545	-	17,545
Long-term liabilities:			
Portion due and payable within one year:			
Notes	6,510	5,000	11,510
Portion due and payable after one year:			
Notes	7,730	9,000	16,730
Net Pension Liability	112,725	-	112,725
Net OBEP Liability	65,751	-	65,751
Total liabilities	210,261	18,126	228,387
Deferred inflows			
Deferred inflow of resources-OPEB	136,132	-	136,132
Total deferred inflows	136,132	-	136,132
Total liabilities and deferred inflows	346,393	18,126	364,519
Net position:			
Net investment in capital assets	-	41,568	41,568
Restricted for:			
Special Use	40,752	-	40,752
Unrestricted	(158,432)	19,956	(138,476)
Total net position	(117,680)	61,524	(56,156)
Total liabilities, deferred inflows and net position	$ 228,713	$ 79,650	$ 308,363

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

Randolph County, Georgia
Statement of Activities
Component Units
For the Year Ended December 31, 2019

Activities:	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Randolph County Board of Health	Net (Expenses) Revenues and Changes in Net Position: Randolph County Water Authority	Total
Component units:						
Randolph County Board of Health	$ 224,670	$ 116,881	$ 219,549	$ 111,760		$ 111,760
Randolph County Water Authority	36,251	21,312	5,950	-	$ (8,989)	(8,989)
Total component units	$ 260,921	$ 138,193	$ 225,499	111,760	(8,989)	102,771
General Revenues:						
Investment				-	167	167
Total General Revenues				-	167	167
Change in Net Position				111,760	(8,822)	102,938
Net position - beginning - as previously reported				(31,425)	70,346	38,921
Prior period adjustment				(198,015)	-	(198,015)
Net assets - beginning - as restated				(229,440)	70,346	(159,094)
Net position - ending				$ (117,680)	$ 61,524	$ (56,156)

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

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Randolph County operates under a County Commissioner form of government and provides the following services as authorized by state law; public safety (police and fire), highway and streets, health and social services, recreation, public improvements, planning and zoning, and general administrative services.

The financial statements of the reporting entity include those of Randolph County, Georgia (the primary government) and its component unit. A component unit is a legally separate organization for which elected officials of the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The component unit discussed below is included in the County's reporting entity because of the significance of the operational and financial relationships with the County. In conformity with generally accepted accounting principles, as set forth in Statement of Governmental Accounting Standards No. 14, *The Financial Reporting Entity*, the financial statements of the component unit has been included as a discretely presented component unit. The component unit column in the basic financial statements include the financial data for the County's component unit, as reflected in their most recent audited financial statements. This is reported in columns separate from the County's financial information to emphasize that they are legally separate from the County.

Randolph County Board of Health

The County Board of Health provides health services to the citizenry of Randolph County, Georgia. The County Board of Health is a legally separate entity. The Board of Commissioners of Randolph County appoint a voting majority of the Board of Health. The County has the ability to impose its will on the Board of Health in accordance with Georgia Laws O.C.G.A. 31-3-14. Complete financial statements of the Randolph County Board of Health may be obtained at the offices in Randolph County, Georgia.

Randolph County Water and Sewer Authority

The Water and Sewer Authority provides water and sewer utilities in the unincorporated areas of Randolph County, Georgia. The Water and Sewer Authority is a legally separate entity. The Board of Commissioners of Randolph County appoint all members of the authority. Complete financial statements of the Randolph County Board of Health may be obtained at the offices in Randolph County, Georgia.

Joint Ventures

In addition, Randolph County, Georgia, in conjunction with other cities and counties are members of the River Valley Regional Commission. Membership is a regional commission is automatic for each municipality and county in the state. The official Code of Georgia Section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of the regional commissions. Each county and municipality in the state is required by law to pay minimum annual dues to the regional commission. Randolph County, Georgia paid annual dues in the amount of $2,531 to the regional commission for the year ended December 31, 2019. The regional commission board membership includes the chairman of each county (or his/her designee), a municipal representative from each county, three appointees named by the governor, and one each by the lieutenant governor and speaker of the House of Representatives. Complete financial statements of the River Valley Regional Commission may be obtained at the offices in Columbus, Georgia.

The Georgia Planning Act of 1989 (O.C.G.A. 50-8-34) defines RDCs as "public agencies and instrumentalities of their members." Georgia laws also provide that the member governments are liable for any debts or obligations of an RDC beyond its resources. (O.C.G.A. 50-8-39.1).

B. Basis of Presentation, Basis of Accounting

Basis of Presentation

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government (the County) and its component units. These statements include financial activities of the overall government, except for fiduciary activities. 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 nonexchange 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. Program revenues include (a) fees, fines, 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, including its fiduciary funds. Separate statements for each fund category – governmental 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.

The County reports the following major governmental funds:

General Fund - This is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Transportation Special Purpose Local Option Tax Fund – The County is a participant in the River Valley Regional Commission TSPLOST. This fund accounts for the County's share of proceeds from the Transportation Special Purpose Local Option Sales Tax.

Special Purpose Local Option Sales Tax Fund - This fund accounts for the County's proceeds for the Special Purpose Sales Tax.

Additionally the County reports the following fund types:

Capital Project Funds are used to account for financial resources for the acquisition or construction of major capital facilities and improvements. These projects are financed through budget appropriations, sales tax proceeds and general obligation sales tax, and capital leases.

Bond Debt Service Funds are used to account for the financial resources for the retirement of bond debt. This fund is financed through a special tax levy.

Special Revenue Funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Agency Funds - These funds account for monies received and disbursed by various elected and appointed officials.

Measurement Focus, Basis of Accounting

Government-wide and Fiduciary Fund Financial Statements. The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide and fiduciary fund financial statements are reported using 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, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied.

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. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, licenses, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgements, 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.

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, there are both restricted and unrestricted net assets available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs followed by categorical block grants, and then by general revenues.

All business-type activities and enterprise funds of the County follow FASB Statements and Interpretations issued on or before November 30, 1989, Accounting Principles Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements.

Randolph County, Georgia has adopted GASB Statement No. 54 beginning with the year ended March 31, 2012. GASB Statement No. 54 redefined how net positions and fund balances of governmental funds are presented in financial statements. Net positions and fund balances are classified as follows:

Nonspendable - Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted - Amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors.

Committed - Amounts that can be used only for specific purposes determined by majority by vote of the county commission.

Assigned - Amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes designated by majority vote of the county commission.

Unassigned - All amounts not included in other spendable classifications.

Randolph County, Georgia will typically use restricted net positions and fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

C. Assets, Liabilities, and Net Position or Equity

Deposits and Investments

The cash and investment balances consist entirely of cash on hand, demand deposits, and money market accounts.

Cash and Cash Equivalents

The County considers cash and cash equivalents to be cash on hand, demand deposits, money market accounts, and certificates of deposit with maturities of less than three months.

Receivable and Payables

All trade and property tax receivables are shown net of an allowance for uncollectibles.

Property Tax Calendar

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including the schools and special districts within the County. Property taxes are levied on the date the millage rate is set (September 20, 2019) and are due and payable between October 20th and December 20th (typically). The lien date for property is January 1st (typically).

Inventories and Prepaid Items

The County maintains no significant inventories and had prepaids of $62,453 as of December 31, 2019.

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

The County's policy has set the capitalization threshold at $5,000 and an estimated useful life of more than one year for reporting capital assets other than infrastructure assets. The County's capitalization threshold for infrastructure assets is $100,000 and an estimated useful life of more than five years. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

As a Phase 3 government the County can elect to capitalize infrastructure from the date of inception forward. The County has elected to do so.

Capital assets are depreciated using the straight-line method over the following useful lives:

Asset Class	Estimated Useful Lives
Infrastructure	40
Buildings and Improvements	25-50
Vehicles and Equipment	3-20

Compensated Absences

GASB Standards require that vacation pay be accrued when:

(1) The employer's obligation to employees' right to receive compensation for future benefits is attributable to employees' service already rendered.
(2) The obligation related to rights that vest or accumulate.
(3) Payment of compensation is probable, and
(4) The amount can be reasonably estimated.

Accumulated sick pay benefits have not been recorded as a liability because these benefits are paid only upon the illness of an employee and the amount of such payments cannot be reasonably estimated.

NOTE 2 – DEPOSITS AND INVESTMENTS

The cash and investment balances consist entirely of cash on hand, demand deposits, and money market accounts. At December 31, 2019, the carrying amount of the County's cash balances was $5,298,512 and the bank balance was $8,037,904. Of the bank balance, $559,655 was covered by federal depository insurance and $7,478,249 was covered by collateral held by the pledging bank's agent in the County's name.

Randolph County did not maintain any investments during the year ended December 31, 2019. When applicable, investing is performed in accordance with investment policies complying with State Statutes. According to State Statutes, funds may be invested in (1) obligations of this state or of other states, (2) obligations issued by the United States Government, (3) obligations fully insured or guaranteed by the United States Government or by a government agency of the United States, (4) obligations of any corporation of the United States government, (5) prime bankers acceptances, (6) the Local Government Investment Pool established by the Georgia Code, (7) repurchase agreements, and (8) obligations of other political subdivisions of this State.

It is the policy of Randolph County to deposit any available excess funds into interest-bearing money market accounts or certificates of deposit.

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NOTE 3 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 was as follows:

Governmental Activities:	Balance 01/01/19	Additions	Deletions	Balance 12/31/19
Capital Assets Not Being Depreciated:				
Land	$ 130,585	$ -	$ -	$ 130,585
Construction in Progress	-	395,540	-	395,540
Total Capital Assets Not Being Depreciated	130,585	395,540	-	526,125
Capital Assets Being Depreciated:				
Infrastructure	2,217,542	210,402	-	2,427,944
Building and Improvements	14,091,535	-	-	14,091,535
Equipment, Furniture, and Vehicles	6,297,228	432,177	(144,320)	6,585,085
Total Capital Assets Being Depreciated	22,606,305	642,579	(144,320)	23,104,564
Less Accumulated Depreciation for:				
Infrastructure	343,502	83,977	-	427,479
Building and Improvements	3,400,042	410,365	-	3,810,407
Equipment, Furniture, and Vehicles	4,893,528	409,713	(111,486)	5,191,755
Total Accumulated Depreciation	8,637,072	904,055	(111,486)	9,429,641
Governmental Activity Assets, Net	$ 14,099,818	$ 134,064	$ (32,834)	$ 14,201,048

Depreciation expense was charged to functions as follows:

Governmental Activities:	
General Government	$ 212,521
Public Safety	391,225
Roads & Bridges	240,796
Health & Welfare	59,513
Total Governmental Activities Depreciation	$ 904,055

NOTE 4 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Generally, outstanding balances between funds include outstanding charges by one fund to another for services or goods and other miscellaneous receivables and payables between funds. The composition of interfund receivables and payables as of December 31, 2019 is as follows:

Fund	Due From	Due To
Debt Service	$ -	$ 475,223
SPLOST	475,223	-
Totals	$ 475,223	$ 475,223

The SPLOST Fund will need to reimburse the Debt Service Fund for making Bond Series A payments that should have been paid from the SPLOST Fund.

A reconciliation of transfers is as follows:

	TRANSFERS IN		
	E-911	CDBG	Total
TRANSFERS OUT			
General Fund	$ 5,000	$ 500	$ 5,500
Totals	$ 5,000	$ 500	$ 5,500

The general fund transferred funds to the E-911 fund to support the operations of that fund.

The general fund transferred funds to the CDBG fund to open a checking account.

NOTE 5 – SHORT-TERM DEBT

On June 25, 2019, the County entered into a short-term debt agreement with First State Bank of Randolph County to borrow $250,000 to pay general operating expenses. The interest rate on this note is 4.95%, which is to be paid back principal and interest by December 31, 2019. The balance on this note at December 31, 2019 was $0.

On September 19, 2019, the County entered into a short-term debt agreement with First State Bank of Randolph County to borrow $500,000 to pay general operating expenses. The interest rate on this note is 4.95%, which is to be paid back principal and interest by December 31, 2019. The balance on this note at December 31, 2019 was $0.

Short-term Obligation Activity

Changes in short-term obligations for the year ended December 31, 2019 are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Notes Payable	$ -	$ 750,000	$ (750,000)	$ -
Total all short-term debt	$ -	$ 750,000	$ (750,000)	$ -

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NOTE 6 – LONG-TERM DEBT

Governmental Activities:

The following is a summary of the capital leases and general obligation bonds for Randolph County, Georgia for the fiscal year ended December 31, 2019:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Capital Leases:					
(1) BB&T Governmental Finance for backhoe loaders, Due in monthly installments of $1,375 each through November 2019 and 1 balloon payment of $82,932 in November 2019 at 1.88% interest, (Original Amount $154,280)	$ 96,368	$ -	$ (96,368)	$ -	$ -
(2) Caterpillar Financial Services Corporation for Cat 924K Wheel Loader, Due in monthly installments of $506 each through October 2019 and 1 baloon payment of $77,900 in October 2019 at 2.20% interest, (Original Amount $98,000)	80,780	-	(80,780)	-	-
(3) BB&T Governmental Finance for (2) Motorgraders, Due in monthly installments of $7,207 each through December 2020 at 1.63% interest, (Original Amount $408,000)	142,120	-	(91,927)	50,193	50,193
(4) BB&T Governmental Finance for Welcome Center Construction, Due in monthly installments of $9,745 each through December 2020 at 1.41% interest, (Original Amount $565,000)	144,298	-	(124,826)	19,472	19,472
(5) BB&T Governmental Finance for (6) Sheriff Patrol Vehicles, Due in monthly installments of $5,211 each through March 2023 at 3.49% interest, (Original Amount $286,502)	246,644	-	(54,792)	191,852	56,734
(6) BB&T Governmental Finance for Fire Equipment, Due in monthly installments of $4,976 each through March 2023 at 3.52% interest, (Original Amount $322,562)	285,862	-	(50,462)	235,400	52,267

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
(7) BB&T Governmental Finance for License Plate Reader Camera System, Due in monthly installments of $842 each through May 2020 at 3.70% interest, (Original Amount $19,445)	14,718	-	(10,547)	4,171	4,171
(8) BB&T Governmental Finance for 926M Caterpillar Sheel Loader, Due in monthly installments of $1,595 each through April 2024 at 4.25% interest, (Original Amount $150,368)	-	150,368	(8,185)	142,183	13,352
Total Capital Leases	1,010,790	150,368	(517,887)	643,271	196,189
General Obligation Bonds:					
(1) Series 2012 A Bonds, for jail construction, 4.5% to 5.0% maturing April 2030 (Original Amount $6,595,000)	6,010,000	-	(375,000)	5,635,000	395,000
(2) Series 2012 B Bonds, for operating purposes, 4.5% maturing April 2021 (Original Amount $2,000,000)	775,000	-	(245,000)	530,000	260,000
Subtotal	6,785,000	-	(620,000)	6,165,000	655,000
Series 2012 A Bond Premiums Amortized	155,776	-	(13,545)	142,231	13,546
Series 2012 B Bond Discounts Amortized	(33,613)	-	13,444	(20,169)	(13,445)
Total General Obligation Bonds	6,907,163	-	(620,101)	6,287,062	655,101
Totals	$ 7,917,953	$ 150,368	$ (1,137,988)	$ 6,930,333	$ 851,290

The assets acquired through capital leases are as follows:

	Governmental Activities
Asset:	
Machinery & Equipment	$ 1,136,408
Less: accumulated depreciation	(548,254)
Total	$ 588,154
Current FY Depreciation	$ 182,979

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The annual requirements to amortize the capital leases and landfill postclosure obligations as of December 31, 2019 is as follows:

Year Ended	Landfill Postclosure Care	Capital Leases		Total
		Principal	Interest	
2020	$ 57,700	$ 196,189	$ 19,340	$ 273,229
2021	57,700	126,814	14,566	199,080
2022	57,700	131,438	9,943	199,081
2023	57,700	88,786	5,699	152,185
2024	57,700	100,044	764	158,508
2025	43,275	-	-	43,275
Total	$ 331,775	$ 643,271	$ 50,312	$ 1,025,358

The annual requirements to amortize the general obligation bond obligations as of December 31, 2019 is as follows:

Year Ended	General Obligation Bonds		Total
	Principal	Interest	
2020	$ 655,000	$ 288,700	$ 943,700
2021	685,000	256,750	941,750
2022	435,000	223,350	658,350
2023	460,000	200,975	660,975
2024	485,000	177,350	662,350
2025-2029	2,800,000	498,575	3,298,575
2030	645,000	15,313	660,313
Total	6,165,000	$ 1,661,013	$ 7,826,013
Unamortized Premiums	142,229		
Unamortized Discounts	(20,167)		
	$ 6,287,062		

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Changes in Long-Term Liabilities

The following is a summary of the activity in long-term liabilities for the year ended December 31, 2019:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Revenue Bonds:					
Series 2012 A Bonds	$ 6,010,000	$ -	$ (375,000)	$ 5,635,000	$ 395,000
Series 2012 B Bonds	775,000	-	(245,000)	530,000	260,000
Bond premiums net of discounts	122,163	-	(101)	122,062	101
Total bonds payable	6,907,163	-	(620,101)	6,287,062	655,101
Capital leases payable	1,010,790	150,369	(517,888)	643,271	196,189
Landfill postclosure costs	389,475	-	(57,700)	331,775	-
Compensated absences	48,553	82,588	(59,621)	71,520	-
Governmental activities long-term liabilities	$ 8,355,981	$ 232,957	$ (1,255,310)	$ 7,333,628	$ 851,290

NOTE 7 CONTRIBUTIONS TO PENSION PLAN

Primary Government:

1. DEFINED CONTRIBUTION PLAN

By authority of a resolution passed by the Board of Commissioners and state statute, the County has elected to participate in a retirement plan administered by the Association County Commissioners of Georgia. The plan is a defined contribution plan in which contributions made by an individual participant are credited to that individual participant's account.

Under the plan, the County allows employees the option of contributing up to 25% of their earnings to the plan. In addition to the employee's contribution, the County contributes one half of what the employee contributes (up to 3% of annual salary and subject to annual review during budgetary planning).

Benefits depend upon the sum of the employee's contributions to the plan with investment earnings and the County financed contribution to the plan with investment earnings. Upon retirement or employment termination, employees are entitled to either a lump sum distribution of the employee and employer contributions with investments earnings or the option of receiving monthly, semi-annual or annual payments based on an amount equal to the amount of the employee contributions with investment earnings. Employees are vested immediately in the County financed contributions to the plan.

The County's total payroll was $2,282,999 and the County's contributions were based on a payroll of $2,244,923 for the year ending December 31, 2019. Employee contributions to the plan amounted to $35,689, or 1.56% of the total covered payroll. Employer contributions to the plan amounted to $13,470 to the plan, or 0.59% of the total covered payroll. A total of 19 employees participated in the plan for the year ended December 31, 2019. The County made its required contributions to the plan amounting to $35,689 to the plan for the year ending December 31, 2019. There were no related party transactions.

2. COST SHARING, MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLANS

Public safety personnel and certain elected county officials participate in various cost sharing, multiple employer defined benefit pension plans as defined in Governmental Accounting Standards Board (GASB) Statements No. 67 and 68. These plans include the Peace Officers' Annuity and Benefit Fund, Sheriff's Retirement Fund, Superior Court Clerks' Retirement Fund, Judges of the Probate Courts Retirement Fund, and the Magistrate Judges Retirement Fund. The County has omitted all disclosures and pension expense amounts for these plans as they are immaterial to the government's financial statements.

NOTE 8 - CHANGES IN RESTRICTIONS OF FUND BALANCE

The nature, purpose, and changes in amounts reported as restricted fund balances are as follows:

Fund	Purpose	Balance 1/1/19		Increase (Decrease)	Balance 12/31/19
Special Revenue Funds:					
Debt Service	Restricted for Debt Service Purposes	$ 575,894	*	$ 49,267	$ 625,161
Pataula Circuit Drug Court	Restricted for Drug Court Purposes	222,751		46,440	269,191
Hotel/Motel Tax	Restricted for Hotel/Motel Tax Purposes	27,674		(6,472)	21,202
E-911 Fund	Restricted for E-911 Purposes	33,689		17,904	51,593
Jail Fund	Restricted for Jail Fund Purposes	11,881		(11,566)	315
Drug Surcharge Fund	Restricted for Drug Surcharge Purposes	28,194		8,257	36,451
Other Special Projects	Restricted for Other Special Projects	5,012		394	5,406
Capital Projects Funds:					
SPLOST	Restricted for Special Purpose Sales Tax Projects	1,315,818		(34,125)	1,281,693
TSPLOST Fund	Restricted for TSPLOST Purposes	893,194		(282,373)	610,821
CDBG Fund	Restricted for CDBG Projects	-		500	500
Totals		$ 3,114,107		$ (211,774)	$ 2,902,333

* Debt Service activity was separated from the general fund.

NOTE 9 - BUDGETARY DATA AND BUDGETARY CONTROL

1. Prior to the start of the new year, the Chairman submits to the Commission a proposed operating budget. The operating budget includes proposed expenditures and the means of financing them.
2. The Commission holds a public hearing on the budget, giving notice thereof at least ten days in advance by publication in the official organ of Randolph County.
3. The budget is then revised and adopted or amended by the Commission.
4. The budget so adopted may be revised during the year only by formal action of the Commission in a regular meeting and no increase shall be made therein without provision also being made for financing same.

5. Formal budgetary integration has not been employed. The budget for the General Fund and Special Revenue Funds is adopted on a basis consistent with generally accepted accounting principles (GAAP).
6. Budgeted amounts are as originally adopted, or as amended by the Commission. Individual amendments were not material in relation to the original appropriations which were amended.

Each fund's appropriated budget is prepared on a detailed line item basis. Revenues are budgeted by sources. Expenditures are budgeted by department and class as follows: personal services, other services and charges, supplies, capital outlay, transfers, and debt service. The legal level of control is by department. Expenditures may not exceed appropriations at this level.

Budget revisions at this level are subject to final review by the County Commission. Within these control levels, management may transfer appropriations without commission approval.

NOTE 10 – ENCUMBRANCES

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting - under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is not utilized by the County. Encumbrance accounting is normally an extension of formal budgetary integration. The County has not reserved any fund balances for encumbrances of financial resources.

NOTE 11 - CAPITALIZED INTEREST

The County has not incurred any interest costs during construction of fixed assets. Therefore interest costs have not been capitalized.

NOTE 12 - HOTEL/MOTEL TAX

Randolph County, Georgia levies and collects a hotel/motel tax in accordance with the provisions of OCGA 48-13-51. The proceeds from this tax are to be expended for the purpose of promoting tourism, conventions, and trade shows. A schedule pertaining to the expenditure of this tax is as follows:

Balance Held January 1, 2019	$	27,674
Hotel/Motel Tax Collected YE 12/31/19		14,087
Amount of Tax Expended in Accordance with the Provisions of OCGA 48-13-51		(20,559)
Balance Held December 31, 2019	$	21,202

NOTE 13 - MATERIAL VIOLATIONS OF LEGAL AND CONTRACTUAL PROVISIONS

The County exceeded the budget in several departments and did not adopt a budget for any special revenue funds. This is in violation of O.C.G.A. 36-81-3.

NOTE 14 - DEFICIT FUND BALANCES

None of the funds operated by Randolph County, Georgia had deficit fund balances.

NOTE 15 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Section 1200.112 and 2300.106L of GASB Standards requires that material violations of finance-related and contractual provisions be disclosed. The County was in violation of the following State statute during the year ending December 31, 2019:

Law Section - O.C.G.A. 36-81-3 & 36-81-5

The County exceeded its budget at the "legal level of control" in the following department(s):

Department	Fund	Balance Over Budget
Executive	General	$ 35,464
Elections	General	$ 79,868
Tax Commissioners	General	$ 1,126
General Govt. Buildings and Grounds	General	$ 34,994
Clerk of Courts	General	$ 32,701
Magistrate Court	General	$ 41,507
Probate Court	General	$ 4,259
Juvenile Court	General	$ 3,815
Sheriff	General	$ 127,258
Jail	General	$ 42,546
Emergency Management Services	General	$ 8,960
EMA/Flood Plan Management	General	$ 7,379
Road Department	General	$ 587,665
Dumpsites	General	$ 553,302
Welfare & Assistance	General	$ 308
Building Inspection	General	$ 6,014
Pataula Circuit Drug Court	Special Revenue	$ 319,228
Hotel/Motel Tax	Special Revenue	$ 20,559
E-911	Special Revenue	$ 117,699
Jail	Special Revenue	$ 29,266
Other Special Projects	Special Revenue	$ 320
TSPLOST	Special Revenue	$ 1,130,386

Georgia Statues (O.C.G.A. 36-81-5-(b) defines the "legal level of control", at a minimum, to be the department level.

NOTE 16 - GRANTS RECEIVABLE

At December 31, 2019, Randolph County, Georgia did not have any grants receivable.

NOTE 17 - LANDFILL CLOSURE AND POSTCLOSURE CARE COST

Randolph County, Georgia has closed its landfill and placed a final cover on the landfill in accordance with state and federal laws and regulations. In addition, state and federal laws and regulations require the County to perform certain maintenance and monitoring functions at the site for thirty years after closure. These maintenance and monitoring functions are estimated to cost $57,700 per year. Although the postclosure costs will be paid when the services are performed, the County reports a total liability of $331,775 as landfill postclosure care liability at December 31, 2019. This amount represents the cumulative amount of landfill postclosure costs based on the 100 percent of the capacity of the landfill. The County has no assets restricted for payment of postclosure care costs. Actual costs may change due to inflation, changes in technology, or changes in regulations.

NOTE 18 – LITIGATION

In the opinion of the Commissioners and legal counsel, there are no legal actions pending which would have a material effect on the County's financial position.

NOTE 19 – CONTINGENCIES

The County did not expend over $750,000 in federal grant funds for the year ended December 31, 2019. Therefore the County is not required to comply with the provisions of the Single Audit Act Amendments of 1996.

NOTE 20 - 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; and natural disasters. The County maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the County. Settled claims have not exceeded this commercial coverage in any of the past three years. Pursuant to provisions of the Official Code of Georgia Annotated, Randolph County, Georgia became a member of the ACCG-GSIWCF (a Workers' Compensation Self Insurance Fund). The liability of the fund to the employees of any employer (Randolph County, Georgia) is specifically limited to such obligations as are imposed by the applicable state laws against the employer for workers' compensation and/or employers' liability.

As part of this risk pool, the County is obligated to pay all contributions and assessments prescribed by the pool, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the fund, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the fund 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 fund.

The fund is to defend, in the name of and on behalf of the members, any suits or other proceedings which may at any time be instituted against them on account of injuries or death within the preview of the Workers' Compensation Law of Georgia, or on the basis of employer's liability, including suits or other proceedings alleging such injuries and demanding of compensation therefor, although such suits, other proceedings, allegations or demands be wholly groundless, false, or fraudulent. The fund is to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgement, and all expenses incurred for investigation, negotiation, or defense.

Settled claims in the past three years have not exceeded the coverage.

NOTE 21 - SUBSEQUENT EVENTS

Subsequent events were evaluated through August 26, 2020 which is the date the financial statements were available to be issued.

NOTE 22 – SPECIAL ITEM – SALE OF CAPITAL ASSETS

During the year ended December 31, 2019, the County sold capital assets, which are transactions the County considers infrequent in occurrence. The County has reported these transactions as special items in the government-wide financial statements as required by GASB 34, paragraph 56.

The transactions consisted of the disposition of a 2009 Dodge Charger, a Caterpillar 924K Wheel Loader and a Ford F150.

NOTE 23 – CHANGE IN REPORTING ENTITY - PRIOR PERIOD ADJUSTMENT

	Governmental Funds
Description	General
To separate debt service from general fund	$ 575,894
Total Adjustments	$ 575,894

The County reported bond debt service activities in the general fund prior to 2019. Those activities are now reported in a Bond Debt Service fund and $575,894 of net assets are being moved from the general fund to a bond debt service fund.

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NOTE 24 – DISCRETELY PRESENTED COMPONENT UNIT – RANDOLPH COUNTY BOARD OF HEALTH

A. Bank Deposits

At June 30, 2019 (the fiscal year end of the component unit), the carrying amount of the Randolph County Health Department's deposits were entirely covered by federal depository insurance.

B. Long-Term Obligations

The following is a summary of the liabilities for compensated absences of the Randolph County Board of Health for the fiscal year ended June 30, 2019.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Notes Payable	$ -	$ -	$ -	$ -	$ -
Compensated Absences	$ 6,706	$ 14,240	$ (6,706)	$ 14,240	$ 6,510
Totals	$ 6,706	$ 14,240	$ (6,706)	$ 14,240	$ 6,510

Changes in Restrictions of Fund Balance

	Unassigned	Restricted Prior Year Income	Assigned Board Designated	Total
Fund Balances, July 1, 2018	$ 47,687	$ 48,749	$ 39,046	$ 135,482
Additions:				
Revenues	336,432	-	-	336,432
Transfers In	48,749	40,752	11,298	100,799
Deductions:				
Expenditures	309,759	-	-	309,759
Transfers Out	52,050	48,749	-	100,799
Fund Balances, June 30, 2019	$ 71,059	$ 40,752	$ 50,344	$ 162,155

Pension Plan

Plan Description

The Employees' Retirement System (ERS) was 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. It is a cost-sharing, multiple-employer defined benefit pension plan as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans.* ERS is directed by the 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, post-retirement cos-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 Health Department's total required contribution rate for the year ended June 30, 2019 was 24.78% of annual covered payroll for old and new plan members and 21.78% for GSEPS members. The rates include the annual actuarially determined employer contribution rate of 24.66% of annual covered payroll for old and new plan members and 21.66% for GSEPS members, plus a .12% adjustment for the HB 751 one-time benefit adjustment of 3% to retired state employees. The Health Department's contributions to ERS totaled $19,176 for the year ended June 30, 2019. Contributions are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

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

Employer's proportionate share of net pension liability	112,725
Employer's proportion of net pension liabilty	0.002742%
Increase/(decrease) from proportion measured as June 30, 2017	(0.000345%)
Employer's recognized pension expense	(33,712)

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and acutal experience	$ 3,506	$ -
Change in assumptions	5,311	-
Net differences between projected and actual earnings on pension plan investments.	-	2,598
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	33,501
Employer contributions subsequent to the measurement	19,176	-
Total	$ 27,993	$ 36,099

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30,	
2020	$ (21,828)
2021	25
2022	(4,318)
2023	(1,161)
2024	-
Thereafter	-

Actuarial Assumptions

The collective total pension liability was determined by an actuarial valuation as of June 30, 2017, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	3.25% - 7.00% including inflation
Investment Rate of Return	7.50%, net of pension plan investment expenses, 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 2 years for both males and females for service retirements and dependent beneficiaries. The RP-2000 Disabled Mortality Table with future mortality improvement projected to 2025 with Society of Actuaries' projection scale BB and set back 7 years for males and set forward 3 years for females was used for death after disability retirement. There is a margin for future mortality improvement in the tables used by the System. Based on the results of the most recent experience study adopted by the Board on December 17, 2015, the numbers of expected future deaths are 9-12% less than the actual number of deaths that occurred during the study period for service retirements and beneficiaries and for disability retirements. Rates for mortality in active service were based on the RP-2000 Employee Mortality Table projected to 2025 with projection scale BB.

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

The long-term expected rate of return on pension plan investments was determined using a 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 assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and

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

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30%	(.5)%
Domestic large equities	37.2	9
Domestic mid equities	3.4	12
Domestic small equities	1.4	13.5
International developed market equities	17.8	8
International emergiing market equities	5.2	12
Alternatives	5	10.5
Total	100%	

* Rates shown are net of inflation

Discount Rate

The discount rate used to measure the total pension liability was 7.3%. 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 Health Department's proportionate share of the net pension liability to changes in the discount rate:

	1% Decrease (6.3%)	Current Discount Rate (7.3%)	1% Increase (8.3%)
Employer's proportionate share of the net liability	$ 160,334	$ 112,725	$ 72,160

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement Systems of Georgia Financial Report which is publically available at www.ers.ga.gov/financials.

C. Postemployment Benefits Other Than Pensions (OPEB)

Plan Description

SEAD-OPEB was created by the Georgia General Assembly to amend Title 47 of 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 the Governmental Accounting Standards Board (GASB) Statement No. 74, *Financial Reporting for Postemployment Benefit Plans other than Pension 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.

Benefits Provided

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

Contributions

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

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

At June 30, 2019 the Health Department reported a liability (asset) of ($3,196) for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of June 30, 2018. The total OPEB liability (asset) used to calculate the net OPEB liability (asset) was based on an actuarial valuation as of June 30, 2017. An expected total OPEB liability (asset) as of June 30, 2018 was determined using standard roll-forward techniques. The Health Department's proportion of the net OPEB liability (asset) was based on actual member salaries reported to the SEAD-OPEB plan during the fiscal year ended June 30, 2018. At June 30, 2018, the Health Department's proportion was .001181%, which was a decrease of (.002212)% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Health Department recognized OPEB expense of $3,628. At June 30, 2019, the Health Department reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and acutal experience	$ 35	$ -
Change in assumptions	164	-
Net differences between projected and actual earnings on OPEB plan investments.	-	528
Changes in proportion and differences between employer contributions and proportionate share of contributions	5,158	-
Employer contributions subsequent to the measurement	-	-
Total	$ 5,357	$ 528

Health Department contributions subsequent to the measurement date of $0 are reported as deferred outflows of resources and will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30,	
2020	$ 3,850
2021	1,185
2022	(161)
2023	(45)
2024	-
Thereafter	-

Actuarial Assumptions

The total OPEB liability as of June 30, 2018 was determined by an actuarial valuation as of June 30, 2017. Based on the funding policy adopted by the Board on March 15, 2018, the investment rate of return assumption will be changed to 7.3% in the June 30, 2018 actuarial valuation. Therefore, the investment rate of return used in the roll-forward of the total pension liability is 7.3% using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases:	
ERS	3.25% - 7.00%
GJRS	4.50%
LRS	N/A
Investment Rate of Return	7.3%, net of OPEB plan investment expenses, including inflation
Healthcare cost trend rate	N/A

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 2 years for both males and females for service retirements and dependent beneficiaries. There is a margin for future mortality improvement in the tales used by the plan.

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

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

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30%	(.5)%
Domestic large equities	37.2	9
Domestic mid equities	3.4	12
Domestic small equities	1.4	13.5
International developed market equities	17.8	8
International emergiing market equities	5.2	12
Alternatives	5	10.5
Total	100%	

* Rates shown are net of inflation

Discount Rate

The discount rate used to measure the total OPEB liability was 7.3 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those

assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the Health Department's proportionate share of the net OPEB liability to changes in the discount rate

The following presents the Health Department's proportionate share of the net OPEB liability calculated using the discount rate of 7.3%, as well as what the Health Department's proportionate share of net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.3%) or 1-percentage-point higher (8.3%) than the current rate:

	1% Decrease (6.3%)	Current Discount Rate (7.3%)	1% Increase (8.3%)
Employer's proportionate share of the net OPEB liability (asset)	$ (1,722)	$ (3,196)	$ (4,405)

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued Employees' Retirement Systems of Georgia Financial Report which is publically available at www.ers.ga.gov/financials

D. Accounting Changes/Restatement of Net Position-Beginning

Net position-beginning is restated due to GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.* This Statement requires the recording of the Employer Proportion of the Net OPEB Liability for Defined Benefit Health and Life Insurance Plans. The implementation of GASB 75 requires retroactive application and restatement of all periods presented. This had not been done in the prior year.

The effect of this change on Net Position-Beginning is:	
Net Position as originally reported June 30, 2018	$ (31,425)
Effect of restatement:	
Net OPEB Liability-Health Insurance	(128,949)
Deferred Outflows of Health Insurance Plan	13,772
Deferred Inflows of Health Insurance Plan	(82,838)
Net Position as restated June 30, 2018	$ (229,440)

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E. DEFERRED OUTFLOWS OF RESOURCES

	Health Insurance	Life Insurance	OPEB Total	Pension	Total
Differences between expected and actual experience	$ -	$ 35	$ 35	$ 3,506	$ 3,541
Changes of assumptions	-	164	164	5,311	5,475
Net difference betwwen projected and actual earnings on plan investments	1,594	-	1,594	-	1,594
Changes in proportion and differences between Employer contributions and proportionate share of contributions	-	5,158	5,158	-	5,158
Employer contributions subsequent to the measurement date	14,069	-	14,069	19,176	33,245
Total	$ 15,663	$ 5,357	$ 21,020	$ 27,993	$ 49,013

F. DEFERRED INFLOWS OF RESOURCES

	Health Insurance	Life Insurance	OPEB Total	Pension	Total
Differences between expected and actual experience	$ 5,423	$ -	$ 5,423	$ -	$ 5,423
Changes of assumptions	24,992	-	24,992	-	24,992
Net difference betwwen projected and actual earnings on plan investments	-	528	528	2,598	3,126
Changes in proportion and differences between Employer contributions and proportionate share of contributions	69,090	-	69,090	33,501	102,591
Total	$ 99,505	$ 528	$ 100,033	$ 36,099	$ 136,132

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NOTE 25 – DISCRETELY PRESENTED COMPONENT UNIT – RANDOLPH COUNTY WATER AUTHORITY

Bank Deposits

At December 31, 2019, the carrying amount of the Randolph County Water Authority's deposits was $22,450 and the bank balances were $22,950. All of the bank deposits were covered by federal depository insurance.

Long-Term Obligations

The following is a summary of changes in long-term debt for the fiscal year ended December 31, 2019:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Notes Payable	$ 19,950	$ -	$ (5,950)	$ 14,000	$ 6,000
Totals	$ 19,950	$ -	$ (5,950)	$ 14,000	$ 6,000

The Water Authority entered into an agreement with Berkadia for water line construction. The total loan was for $104,000 at 5% interest payable with annual installments ranging from $5,900 to $7,150.

	Notes Payable		
	Principal	Interest	Totals
12/31/2020	$ 6,000	$ 748	$ 6,748
12/31/2021	6,000	448	6,448
12/31/2022	2,000	147	2,147
Totals	$ 14,000	$ 1,343	$ 15,343

Capital Assets

Capital asset activity for the year ended December 31, 2019 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Water System	$ 181,050	$ -	$ -	$ 181,050
Accumulated Depreciation	(117,746)	(7,736)	-	(125,482)
	$ 63,304	$ (7,736)	$ -	$ 55,568

REQUIRED SUPPLEMENTARY INFORMATION

Randolph County, Georgia
Budgetary Comparison Schedule - General Fund
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual Amounts (GAAP Basis)	Variance with Final Budget- Positive (Negative)
REVENUES				
Taxes	$ 4,295,101	$ 4,295,101	$ 4,309,691	$ 14,590
Licenses & Permits	750	750	12,092	11,342
Intergovernmental	310,000	310,000	1,302,048	992,048
Fines, Forfeitures & Penalties	237,000	237,000	277,236	40,236
Charges for Services	607,500	607,500	1,007,565	400,065
Investment Income	6,000	6,000	9,298	3,298
Miscellaneous	105,200	105,200	242,916	137,716
Total Revenues	5,561,551	5,561,551	7,160,846	1,599,295
EXPENDITURES				
General Government				
Legislative	1,418,039	1,418,039	1,159,212	258,827
Executive	51,583	51,583	87,047	(35,464)
Registrar	153,218	153,218	-	153,218
Elections	-	-	79,868	(79,868)
Tax Commissioner	150,230	150,230	151,356	(1,126)
Tax Assessor	152,439	152,439	145,698	6,741
General Govt. Buildings and Grounds	516,485	516,485	551,479	(34,994)
General Government	2,441,994	2,441,994	2,174,660	267,334
Judicial				
Clerk of Courts	156,470	156,470	189,171	(32,701)
Bd of Equalization	7,200	7,200	2,809	4,391
Superior Court	188,982	188,982	182,292	6,690
District Attorney	11,000	11,000	9,191	1,809
Magistrate Court	77,662	77,662	119,169	(41,507)
Probate Court	105,255	105,255	109,514	(4,259)
Juvenile Court	7,500	7,500	11,315	(3,815)
Judicial	554,069	554,069	623,461	(69,392)
Public Safety				
Sheriff	813,091	813,091	940,349	(127,258)
Jail	929,078	929,078	971,624	(42,546)
Forestry Service	18,980	18,980	18,980	-
Emergency Management Services	102,500	102,500	111,460	(8,960)
Coroner/Medical Examiner	16,325	16,325	15,475	850
E-911	54,000	54,000	42,905	11,095
EMA/Flood Plan Management	118,515	118,515	125,894	(7,379)
Public Safety	2,052,489	2,052,489	2,226,687	(174,198)
Public Works				
Road Department	488,120	488,120	1,075,785	(587,665)
Dumpsites	60,922	60,922	614,224	(553,302)
Landfill - Closure/Post-Closure Cost	30,000	30,000	22,487	7,513
Public Works	579,042	579,042	1,712,496	(1,133,454)

Randolph County, Georgia
Budgetary Comparison Schedule - General Fund
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual Amounts (GAAP Basis)	Variance with Final Budget- Positive (Negative)
Health and Welfare				
Health Department	25,008	25,008	25,008	-
Direct Services	10,104	10,104	10,100	4
Welfare & Assistance	10,912	10,912	11,220	(308)
Health and Welfare	46,024	46,024	46,328	(304)
Culture and Recreation				
Recreation	14,627	14,627	14,481	146
Library	28,500	28,500	28,500	-
Culture and Recreation	43,127	43,127	42,981	146
Housing and Development				
County Extension	64,617	64,617	58,312	6,305
Building Inspection	59,589	59,589	65,603	(6,014)
Industrial Park	3,600	3,600	-	3,600
Housing and Development	127,806	127,806	123,915	3,891
Debt Service				
Principal	1,387,000	1,387,000	167,880	1,219,120
Interest	340,000	340,000	16,545	323,455
Total Debt Service	1,727,000	1,727,000	184,425	1,542,575
Total Expenditures - All Departments	7,571,551	7,571,551	7,134,953	436,598
Net Excess	(2,010,000)	(2,010,000)	25,893	2,035,893
OTHER FINANCING SOURCES (USES)				
Proceeds from Debt Agreements	2,000,000	2,000,000	-	(2,000,000)
Transfers In (Out)	-	-	(5,500)	(5,500)
Total Operating Transfers In (Out)	2,000,000	2,000,000	(5,500)	(2,005,500)
SPECIAL ITEMS				
Proceeds from sale of capital assets	10,000	10,000	19,629	9,629
Special Items	10,000	10,000	19,629	9,629
Net Excess after Transfers & Special Items	-	-	40,022	40,022
Fund Balance - beginning - as previously reported	2,957,832	2,957,832	2,957,832	-
Prior period adjustment	(575,894)	(575,894)	(575,894)	-
Fund Balance - beginning - as restated	2,381,938	2,381,938	2,381,938	-
Fund Balance - ending	$ 2,381,938	$ 2,381,938	$ 2,421,960	$ (40,022)

SUPPLEMENTAL INFORMATION

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Randolph County, Georgia
Non-Major - Governmental Funds
Combining Balance Sheet
December 31, 2019

	Capital Project Funds	Special Revenue Funds							
	CDBG	Bond Debt Service	Pataula Circuit Drug Court	Hotel/Motel Tax	E-911	Jail	Drug Surcharge	Other Special Projects	Total
Assets									
Cash in bank	$ 500	$ 149,938	$ 270,394	$ 20,264	$ 31,805	$ 3,981	$ 36,451	$ 5,406	$ 518,739
Taxes receivable	-	-	-	938	-	-	-	-	938
Accounts receivable	-	-	-	-	19,788	-	-	-	19,788
Due from other funds	-	475,223	-	-	-	-	-	-	475,223
Total Assets	$ 500	$ 625,161	$ 270,394	$ 21,202	$ 51,593	$ 3,981	$ 36,451	$ 5,406	$ 1,014,688
Liabilities & Fund Balances									
Liabilities									
Accounts payable	$ -	$ -	$ 1,203	$ -	$ -	$ 3,666	$ -	$ -	$ 4,869
Total Liabilities	-	-	1,203	-	-	3,666	-	-	4,869
Fund Balances									
Restricted for:									
Capital projects funds	500	-	-	-	-	-	-	-	500
Public Safety	-	-	269,191	-	51,593	315	36,451	5,406	362,956
Economic Development	-	-	-	21,202	-	-	-	-	21,202
General Obligation Debt	-	625,161	-	-	-	-	-	-	625,161
Total Fund Balances	500	625,161	269,191	21,202	51,593	315	36,451	5,406	1,009,819
Total Liabilities and Fund Balance	$ 500	$ 625,161	$ 270,394	$ 21,202	$ 51,593	$ 3,981	$ 36,451	$ 5,406	$ 1,014,688

Randolph County, Georgia
Non-Major - Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2019

	Capital Project Funds	Special Revenue Funds							
	CDBG	Bond Debt Service	Pataula Circuit Drug Court	Hotel/Motel Tax	E-911	Jail	Drug Surcharge	Other Special Projects	Total
Revenues									
Fines	$ -	$ -	$ -	$ -	$ -	$ 17,700	$ 8,257	$ -	$ 25,957
Charges for Services	-	-	-	-	130,603	-	-	-	130,603
Intergovernmental	34,133	-	363,479	-	-	-	-	-	397,612
Interest	-	3,382	2,189	-	-	-	-	38	5,609
Taxes	-	325,760	-	14,087	-	-	-	-	339,847
Miscellaneous	-	-	-	-	-	-	-	676	676
Total Revenues	34,133	329,142	365,668	14,087	130,603	17,700	8,257	714	900,304
Expenditures									
Current									
General Government	-	-	-	20,559	-	-	-	-	20,559
Public Safety	-	-	-	-	-	29,266	-	320	29,586
Health	-	-	-	-	199	-	-	-	199
Intergovernmental	-	-	-	-	117,500	-	-	-	117,500
Capital Outlay									
Judicial	-	-	307,527	-	-	-	-	-	307,527
Health	-	-	11,701	-	-	-	-	-	11,701
Public Roads & Bridges	34,133	-	-	-	-	-	-	-	34,133
Debt Service									
Principal	-	245,000	-	-	-	-	-	-	245,000
Interest	-	34,875	-	-	-	-	-	-	34,875
Total Expenditures	34,133	279,875	319,228	20,559	117,699	29,266	-	320	801,080
Excess (deficiency) of revenues over expenditures	-	49,267	46,440	(6,472)	12,904	(11,566)	8,257	394	99,224
Other Financing Sources									
Transfers in	500	-	-	-	5,000	-	-	-	5,500
Total other financing sources	500	-	-	-	5,000	-	-	-	5,500
Net Change in Fund Balance	500	49,267	46,440	(6,472)	17,904	(11,566)	8,257	394	104,724
Fund Balance - beginning - as previously reported	-	-	222,751	27,674	33,689	11,881	28,194	5,012	329,201
Prior period adjustment	-	575,894	-	-	-	-	-	-	575,894
Fund Balance - beginning - as restated	-	575,894	222,751	27,674	33,689	11,881	28,194	5,012	905,095
Fund Balance - ending	$ 500	$ 625,161	$ 269,191	$ 21,202	$ 51,593	$ 315	$ 36,451	$ 5,406	$ 1,009,819

Randolph County, Georgia
Bond Debt Service - Debt Service Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Taxes	$ 300,000	$ 300,000	$ 325,760	$ 25,760
Interest	-	-	3,382	3,382
Total Revenues	300,000	300,000	329,142	29,142
Expenditures				
General Government	300,000	300,000	279,875	20,125
Total Expenditures	300,000	300,000	279,875	20,125
Excess (Deficiency) of Revenues Over Expenditures	-	-	49,267	49,267
Fund Balance - beginning - as previously reported	-	-	-	-
Prior Period Adjustment	575,894	575,894	575,894	-
Fund Balance - beginning - as restated	575,894	575,894	575,894	-
Fund Balance - ending	$ 575,894	$ 575,894	$ 625,161	$ 49,267

Randolph County, Georgia
Pataula Circuit Drug Court - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fines & Forfeitures	$ -	$ -	$ 363,479	$ 363,479
Interest	-	-	2,189	2,189
Total Revenues	-	-	365,668	365,668
Expenditures				
Judicial	-	-	307,527	(307,527)
Health	-	-	11,701	(11,701)
Total Expenditures	-	-	319,228	(319,228)
Excess (Deficiency) of Revenues Over Expenditures	-	-	46,440	46,440
Fund Balance - Beginning	222,751	222,751	222,751	-
Fund Balance - Ending	$ 222,751	$ 222,751	$ 269,191	$ 46,440

Randolph County, Georgia
Hotel/Motel Tax - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Miscellaneous	$ -	$ -	$ 14,087	$ 14,087
Total Revenues	-	-	14,087	14,087
Expenditures				
Intergovernmental	-	-	20,559	(20,559)
Total Expenditures	-	-	20,559	(20,559)
Excess (Deficiency) of Revenues Over Expenditures	-	-	(6,472)	(6,472)
Fund Balance-Beginning of Period	27,674	27,674	27,674	-
Fund Balance-End of Period	$ 27,674	$ 27,674	$ 21,202	$ (6,472)

Randolph County, Georgia
E-911 - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Charges for Service	$ -	$ -	$ 130,603	$ 130,603
Total Revenues	-	-	130,603	130,603
Expenditures				
Intergovernmental	-	-	117,699	(117,699)
Total Expenditures	-	-	117,699	(117,699)
Excess (Deficiency) of Revenues Over Expenditures	-	-	12,904	12,904
Other Financing Sources				
Operating Transfers In (Out)	-	-	5,000	5,000
Total Other Financing Sources	-	-	5,000	5,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	-	-	17,904	17,904
Fund Balance-Beginning	33,689	33,689	33,689	-
Fund Balance-End of Period	$ 33,689	$ 33,689	$ 51,593	$ 17,904

Randolph County, Georgia
Jail - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fines	$ -	$ -	$ 17,700	$ 17,700
Total Revenues	-	-	17,700	17,700
Expenditures				
Public Safety	-	-	29,266	(29,266)
Total Expenditures	-	-	29,266	(29,266)
Excess (Deficiency) of Revenues Over Expenditures	-	-	(11,566)	(11,566)
Fund Balance - Beginning	11,881	11,881	11,881	-
Fund Balance - Ending	$ 11,881	$ 11,881	$ 315	$ (11,566)

Randolph County, Georgia
Drug Surcharge - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fines & Forfeitures	$ -	$ -	$ 8,257	$ 8,257
Total Revenues	-	-	8,257	8,257
Expenditures				
Judicial	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	8,257	8,257
Fund Balance - Beginning	28,194	28,194	28,194	-
Fund Balance - Ending	$ 28,194	$ 28,194	$ 36,451	$ 8,257

Randolph County, Georgia
Other Special Projects - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Interest	$ -	$ -	$ 38	$ 38
Miscellaneous			676	676
Total Revenues	-	-	714	714
Expenditures				
Public Safety	-	-	320	(320)
Total Expenditures	-	-	320	(320)
Excess (Deficiency) of Revenues Over Expenditures	-	-	394	394
Fund Balance - Beginning	5,012	5,012	5,012	-
Fund Balance - Ending	$ 5,012	$ 5,012	$ 5,406	$ 394

Randolph County, Georgia
Transportation Special Local Option Sales Tax - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Taxes	$ -	$ -	$ 602,085	$ 602,085
Interest	-	-	5,437	5,437
Miscellaneous	-	-	10,564	10,564
Total Revenues	-	-	618,086	618,086
Expenditures				
Public Roads & Bridges	-	-	764,144	(764,144)
Debt Service				
Principal	-	-	359,688	(359,688)
Interest	-	-	6,554	(6,554)
Total Expenditures	-	-	1,130,386	(1,130,386)
Excess (Deficiency) of				
Revenues Over Expenditures	-	-	(512,300)	(512,300)
Other Financing Sources				
Proceeds from debt issuances	-	-	150,368	150,368
Total Other Financing Sources	-	-	150,368	150,368
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	-	-	(361,932)	(361,932)
Special Item				
Proceeds from sale of assets	-	-	79,559	79,559
Net change in fund balance			(282,373)	(282,373)
Fund Balance - Beginning	893,194	893,194	893,194	-
Fund Balance - Ending	$ 893,194	$ 893,194	$ 610,821	$ (282,373)

Randolph County, Georgia
For the Year Ended December 31, 2019

FIDUCIARY FUNDS

Randolph County, Georgia
Agency Funds
Combining Statement of Changes in Fiduciary Assets and Liabilities
For the Year Ended December 31, 2019

	Balance January 01, 2019	Additions	Deletions	Balance December 31, 2019
PROBATE COURT				
Assets				
Cash	$ 46,399	$ 268,011	$ (294,164)	$ 20,246
Total Assets	$ 46,399	$ 268,011	$ (294,164)	$ 20,246
Liabilities				
Due to others	$ 46,399	$ 268,011	$ (294,164)	$ 20,246
Total Liabilities	$ 46,399	$ 268,011	$ (294,164)	$ 20,246
MAGISTRATE COURT				
Assets				
Cash	$ 194	$ 53,525	$ (49,752)	$ 3,967
Total Assets	$ 194	$ 53,525	$ (49,752)	$ 3,967
Liabilities				
Due to others	$ 194	$ 53,525	$ (49,752)	$ 3,967
Total Liabilities	$ 194	$ 53,525	$ (49,752)	$ 3,967
CLERK OF SUPERIOR COURTS				
Assets				
Cash	$ 23,744	$ 314,515	$ (316,969)	$ 21,290
Total Assets	$ 23,744	$ 314,515	$ (316,969)	$ 21,290
Liabilities				
Due to others	$ 23,744	$ 314,515	$ (316,969)	$ 21,290
Total Liabilities	$ 23,744	$ 314,515	$ (316,969)	$ 21,290
TAX COMMISSIONER				
Assets				
Cash	$ 3,413,535	$ 6,804,773	$ (5,810,851)	$ 4,407,457
Receivables	1,793,507	6,310,799	(6,244,647)	1,859,659
Total Assets	$ 5,207,042	$ 13,115,572	$ (12,055,498)	$ 6,267,116
Liabilities				
Due to others	$ 3,413,535	$ 6,804,773	$ (5,810,851)	$ 4,407,457
Uncollected Taxes Due Governments	1,793,507	6,310,799	(6,244,647)	1,859,659
Total Liabilities	$ 5,207,042	$ 13,115,572	$ (12,055,498)	$ 6,267,116
SHERIFF				
Assets				
Cash	$ 72,617	$ 151,702	$ (129,272)	$ 95,047
Total Assets	$ 72,617	$ 151,702	$ (129,272)	$ 95,047
Liabilities				
Due to others	$ 72,617	$ 151,702	$ (129,272)	$ 95,047
Total Liabilities	$ 72,617	$ 151,702	$ (129,272)	$ 95,047
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash	$ 3,556,489	$ 7,592,526	$ (6,601,008)	$ 4,548,007
Receivables	1,793,507	6,310,799	(6,244,647)	1,859,659
Total Assets	$ 5,349,996	$ 13,903,325	$ (12,845,655)	$ 6,407,666
Liabilities				
Due to others	$ 3,556,489	$ 7,592,526	$ (6,601,008)	$ 4,548,007
Uncollected Taxes Due Governments	1,793,507	6,310,799	(6,244,647)	1,859,659
Total Liabilities	$ 5,349,996	$ 13,903,325	$ (12,845,655)	$ 6,407,666

STATE REPORTING REQUIREMENTS

Randolph County, Georgia
Annual Report of 9-1-1 Expenditures
For the Year Ended December 31, 2019

Line No.		O.C.G.A. Reference	
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):		
	__X__ Special Revenue Fund ____ Enterprise Fund		
	Expenditures (UCOA Activity 3800)		
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	_____		$ _____
	_____		$ _____
	_____		$ _____
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
3a	Lease costs	46-5-134(f)(1)(A)	$ _____
3b	Purchase costs	46-5-134(f)(1)(A)	$ -
3c	Maintenance costs	46-5-134(f)(1)(A)	$ -
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$ -
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2		
5a	Salaries and wages	46-5-134(f)(1)(C)	$ -
5b	Employee benefits	46-5-134(f)(1)(C)	$ -
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ -
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	$ 199
8	Building used as a public safety answering point:		
8a	Lease costs	46-5-134(f)(1)(F)	$ _____
8b	Purchase costs	46-5-134(f)(1)(F)	$ _____
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:		
9a	Lease costs	46-5-134(f)(1)(G)	$ -
9b	Purchase costs	46-5-134(f)(1)(G)	$ -
9c	Maintenance costs	46-5-134(f)(1)(G)	$ _____

Randolph County, Georgia
Annual Report of 9-1-1 Expenditures
For the Year Ended December 31, 2019

10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$	
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:			
11a	Lease costs	46-5-134(f)(1)(I)	$	
11b	Purchase costs	46-5-134(f)(1)(I)	$	
11c	Maintenance costs	46-5-134(f)(1)(I)	$	
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$	-
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center			
13a	Lease costs	46-5-134(f)(2(B)(ii)	$	
13b	Purchase costs	46-5-134(f)(2(B)(ii)	$	
13c	Maintenance costs	46-5-134(f)(2(B)(ii)	$	
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	$	
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations			
15a	Lease costs	46-5-134(f)(2(B)(iv)	$	
15b	Purchase costs	46-5-134(f)(2(B)(iv)	$	
15c	Maintenance costs	46-5-134(f)(2(B)(iv)	$	
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems			
16a	Lease costs	46-5-134(f)(2(B)(v)	$	
16b	Purchase costs	46-5-134(f)(2(B)(v)	$	
16c	Maintenance costs	46-5-134(f)(2(B)(v)	$	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.			
	Early County Emergency Telephone Fund		$	117,500
			$	-

Randolph County, Georgia
Annual Report of 9-1-1 Expenditures
For the Year Ended December 31, 2019

		$ -
		$ -
		$ -
		$ -
		$ -
		$ -
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)	$ 117,699

Reconciling Note:

Non-Allowable Items	
Professional Fees	-
Total Expenditures on Combining Statement of Revenues, Expenditures & Changes in Fund Balance	$ 117,699

Non-allowable expenditures were paid with funds transferred into the E-911 Fund from the General Fund.

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 Wesley L. Williams Date 8/27/2020

Print Name of Chief Elected Official WESLEY L. WILLIAMS

Title of Chief Elected Official Chairman

Signature of Finance Director Taryn M Roberson Date 8/27/2020

Print Name of Finance Director Taryn M. Roberson

Randolph County, Georgia
Schedule of Special Purpose
Local Option Sales Tax
For the Year Ended December 31, 2019

Project	Original Estimated Cost	Expenditure			Estimated Percentage of Completion
		Prior Year	Current Year	Total	
SPLOST 2012-2017					
New Jail	$ 2,550,000	$ 6,272,387	$ 659,100	$ 6,931,487	271.82%
Road, street and bridge purposes	598,875	435,124	-	435,124	72.66%
Renovate old courthouse	300,000	845,940	-	845,940	281.98%
Recreation	153,000	19,491	-	19,491	12.74%
Distributions to the cities of Cuthbert and Shellman for road, street and bridge purposes and water, sewer and drainage purposes					
Cuthbert	1,138,575	846,891	-	846,891	74.38%
Shellman	359,550	261,221	-	261,221	72.65%
Total	$ 5,100,000	$ 8,681,054	$ 659,100	$ 9,340,154	183.14%

Project	Original Estimated Revenues	Expenditure			Estimated Percentage Collected
		Prior Year	Current Year	Total	
SPLOST 2018-2023					
Debt Service on County Jail, Roads, Streets and Bridges	$ 5,200,000				
Debt Service on County Jail		$ -	$ -	$ -	
Road, street and bridge purposes		-	-	-	
Distributions to the cities of Cuthbert and Shellman for road, street and bridge purposes and water, sewer and drainage purposes					
Cuthbert		-	-	-	
Shellman		-	-	-	
Total	$ 5,200,000	$ -	$ -	$ -	0.00%

Randolph County, Georgia
Community Development Block Grant
Source and Application of Funds Schedule
December 31, 2019

	Grant #18p-y-120-1-6021
Total Program Year 2019 funds allocated to recipient	$ 306,725
Less: Total Program Year 2019 funds drawn down by recipient	34,133
Funds still available from Program Year 2019 Resources	$ 272,592
Total Program Year 2019 funds held at beginning of year	$ -
Total Program Year 2019 funds drawn down and received by recipient	34,133
Less: Funds applied and expended to Program Year 2019 costs	(34,133)
TOTAL PROGRAM YEAR 2019 FUNDS HELD BY RECIPIENT	$ -

Randolph County, Georgia
Community Development Block Grant
Budget to Actual Funds Schedule
December 31, 2019

		Grant #18p-y-120-1-6021				
	Activity Number	Latest Approved Budget CDBG Funds	Current Period Expenditures	Prior Period Expenditures	Grand Total Expenditures to Date	Questioned Costs
	C-022-00	$ 25,087	$ -	$ -	$ -	$ -
	T-03J-00	27,497	27,008	-	27,008	-
	P-03K-01	211,441	-	-	-	-
	P-03K-02	17,700	-	-	-	-
	A-21A-00	25,000	7,125	-	7,125	-
TOTAL		$ 306,725	$ 34,133	$ -	$ 34,133	$ -

GOVERNMENTAL AUDITING STANDARDS REQUIREMENTS

Perry L. Henry, LLC

Certified Public Accountant and Consultant

Perry L. Henry, CPA, CGFM, CFS

Members

American Institute of Certified Public Accountants

Georgia Society of Certified Public Accountants

726 East Shotwell Street, P.O. Box 1422 Bainbridge, GA 39818 * Phone 229-246-0550 * Fax 229-246-7908

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

Honorable Chairperson and Members of
the County Commission
Randolph County, Georgia

We have audited, in accordance with audit standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Randolph County, Georgia as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Randolph County, Georgia's basic financial statements, and have issued our report dated thereon August 27, 2020. Our report includes a reference to other auditors who audited the financial statements of the Randolph County Board of Health, as described in our report on Randolph County, Georgia's financial statements. This report includes our consideration of the results of the other auditor's testing on internal control over financial reporting and compliance and other matters that are reported on separately by those auditors. However, this report, insofar as it related to the results of the other auditors, is based solely on the reports of the other auditors.

Internal Control over Financial Reporting

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

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

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we and the other auditors 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. We and the other auditors did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses as items *2018-1, 2018-3 and 2018-4* that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Randolph County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests and those of the other auditors disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards*, and which is described in the accompanying Schedule of Findings and Responses as item *2018-2.*

Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Perry L. Henry, LLC

Perry L. Henry, LLC
Bainbridge, Georgia
August 27, 2020

2018-1

Condition:

The County (Board of Commissioners and/or Elected Constitutional Officers) does not have adequate separation of duties in various functions of the County.

Criteria:

Internal control is a process designed to provide reasonable assurance about your objectives with regard to reliability of:

(1) financial reporting,
(2) effectiveness and efficiency of operations and
(3) compliance with applicable laws and regulations.

Cause:

There is an insufficient number of staff to properly segregate functions of all transaction cycles.

Effect:

The County (Board of Commissioners and/or Elected Constitutional Officers) will be exposed to increased risk that the financial statements will be materially misstated, whether by error or intentionally, and not be detected in a timely manner.

Recommendation:

The County (Board of Commissioners and/or Elected Constitutional Officers) should monitor the control environment and continue to strengthen controls where cost effective.

Management's Response:

Management (Board of Commissioners and/or Elected Constitutional Officers) agrees. Management will continue to improve segregation of duties, however it might be financially unworkable to hire enough people to properly segregate all task.

2018-2

Condition:

The County failed to adopt budgets for any of the special revenue funds and exceeded appropriations for some departments. The legal level of budgetary control for the County is at the department level.

Criteria:

Violation of State Law O.C.G.A. 36-81-3.

Cause:

Unknown.

Effect:

Non-compliance with budgetary law.

Recommendation:

Adopt budgets for the general fund and all special revenue and debt service funds as required by state law. In addition, monitor expenditures during the year and amend as needed.

Management's Response:

Management agrees with finding and will begin making changes during the 2019 year to comply with all budget laws.

2018-3

Condition:

Audit work revealed that not all bank accounts within the County are being properly reconciled in a timely manner during the year.

Criteria:

It is critical that all bank accounts in all offices/departments are properly reconciled every month without exception. Activity of those accounts should also be recorded as necessary.

Cause:

Unknown.

Effect:

A material error or misappropriation of assets could go undetected in a timely basis.

Recommendation:

All bank accounts should be properly reconciled each month.

Management's Response:

Management agrees and needed changes will be implements before the 2020 year-end.

2018-4

Condition:

The County's year end closing policies and procedures did not prevent misstatements in the funds.

Criteria:

Generally accepted accounting principles require Governmental Fund financial statements to be reported using the current financial resources measurement focus and the modified accrual basis of accounting.

Cause:

Additional year end closing entries were required for reporting in accordance with generally accepted accounting principles.

Effect:

Audit adjustments were required for reporting in accordance with generally accepted accounting principles.

Recommendation:

Additional hands on training still needs to be provided to enable the finance department to gain a better understanding of fund accounting and Generally Accepted Accounting. In addition, more hands on training is needed to enable the finance department to better understand how to properly utilize the accounting software and better utilize the accounting software features.

Management's Response:

Management agrees and will be dealing with this issue during the 2020 year. This effort to improve the financial reporting process will include, but not be limited to just, additional training.