Randolph County, Georgia

Financial Statements

For the Year Ended

December 31, 2020

Randolph County, Georgia
For the Year Ended December 31, 2020
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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, 2020, 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, -.1 percent, and 4.1 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, 2020, 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 December 13, 2021 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
December 13, 2021

Randolph County, Georgia
Statement of Net Position
December 31, 2020

	Governmental Activities	Total	Total Component Units
ASSETS			
Cash on hand and in banks	$ 5,418,303	$ 5,418,303	$ 206,593
Receivables (net, where applicable, of allowances for uncollectible):			
Taxes	1,047,879	1,047,879	-
Accounts	71,767	71,767	3,331
Prepaid expenses	111,090	111,090	-
Land and construction in progress	160,597	160,597	-
Other capital assets, net of depreciation	14,693,367	14,693,367	47,831
Total Assets	21,503,003	21,503,003	257,755
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflow of resources-OPEB	-	-	47,150
Total Deferred Outflows of Resources	-	-	47,150
LIABILITIES			
Accounts payable	32,112	32,155	-
Accrued liabilities	20,411	20,456	2,756
Long-term liabilities:			
Portion due and payable within one year:			
Bonds	685,000	685,000	-
Capital leases	126,814	126,814	-
Notes	-	-	6,000
Portion due and payable after one year:			
Bonds	4,946,961	4,946,961	-
Capital leases	319,755	319,755	-
Notes	-	-	2,000
Net pension obligation liability	-	-	114,594
Net other post employment benefit liabilty	-	-	29,037
Accrued closure/postclosure costs	274,075	274,075	-
Compensated absences payable	85,413	85,413	17,773
Total Liabilities	6,490,541	6,490,541	172,160
DEFERRED INFLOWS OF RESOURCES			
Deferred inflow of resources-OPEB	-	-	90,853
Total Deferred Inflows of Resources	-	-	90,853
NET POSITION			
Net investment in capital assets	8,775,434	8,775,434	39,831
Restricted for:			
Special revenue projects	450,957	450,957	-
Capital projects	1,678,007	1,678,007	-
General obligation debt	662,294	662,294	-
Other projects:			
Public health programs	-	-	58,305
Unrestricted	3,445,770	3,445,770	(56,244)
Total Net Position	$ 15,012,462	$ 15,012,462	$ 41,892

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

Randolph County, Georgia
Statement of Activities
For the Year Ended December 31, 2020

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	$ 1,795,160	$ 622,531	$ -	$ 1,295,808	$ 123,179	$ 123,179	
Judicial	908,694	234,443	-	50,252	(623,999)	(623,999)	
Public Safety	2,707,704	519,342	-	-	(2,188,362)	(2,188,362)	
Public Works	1,325,222	22,761	-	513,134	(789,327)	(789,327)	
Health and Welfare	97,154	-	-	-	(97,154)	(97,154)	
Culture and Recreation	46,988	-	-	-	(46,988)	(46,988)	
Housing and Development	161,675	21,067	-	-	(140,608)	(140,608)	
Interest on Long-Term Debt	307,424	-	-	-	(307,424)	(307,424)	
Total Governmental Activities	$ 7,350,021	$ 1,420,144	$ -	$ 1,859,194	(4,070,683)	(4,070,683)	
Component Units:							
Randolph County Board of Health	$ 306,544	$ 170,223	$ 240,951	$ -			$ 104,630
Randolph County Water Authority	36,474	23,090	6,700	-			(6,684)
Total Component Units	$ 343,018	$ 193,313	$ 247,651	$ -			97,946

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

Randolph County, Georgia
Statement of Activities
For the Year Ended December 31, 2020

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)					(4,070,683)	(4,070,683)	97,946
General revenues:							
Taxes							
Property taxes, levied for general purposes					3,964,517	3,964,517	-
Sales taxes					1,591,573	1,591,573	-
Alcoholic beverages taxes					18,231	18,231	-
Penalties and interest on delinquent taxes					51,728	51,728	-
Insurance premium tax					202,422	202,422	-
Franchise taxes					428,787	428,787	-
Investment earnings					12,327	12,327	102
Miscellaneous					53,835	53,835	-
Total general revenues and special items					6,323,420	6,323,420	102
Change in net position					2,252,737	2,252,737	98,048
Net position - beginning					12,759,725	12,759,725	(56,156)
Net position - ending					$ 15,012,462	$ 15,012,462	$ 41,892

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

Randolph County, Georgia
Balance Sheet
Governmental Funds
December 31, 2020

	General	TSPLOST	SPLOST	Bond Debt Service	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash on hand and in banks	$ 2,862,330	$ 279,286	$ 1,182,794	$ 662,294	$ 431,599	$ 5,418,303
Receivables (net, where applicable, of allowances for uncollectible):			.			
Taxes, including interest, penalties & liens	830,653	100,446	115,656	-	1,125	1,047,880
Accounts	53,034	-	-	-	18,733	71,767
Total Assets	$ 3,746,017	$ 379,732	$ 1,298,450	$ 662,294	$ 451,457	$ 6,537,950
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES						
Liabilities						
Accounts Payable	$ 31,435	$ 675	$ -	$ -	$ -	$ 32,110
Accrued Liabilities	20,411	-	-	-	-	20,411
Total Liabilities	51,846	675	-	-	-	52,521
Deferred Inflows of Resources						
Unavailable Revenues-Property Taxes	457,037	-	-	-	-	457,037
Total Deferred Inflows of Resources	457,037	-	-	-	-	457,037
Fund Balances						
Restricted for:						
Public Safety	-	-	-	-	437,514	437,514
Economic Development	-	-	-	-	13,443	13,443
Capital Projects	-	-	-	-	500	500
TSPLOST Projects	-	379,057	-	-	-	379,057
Special Purpose Sales Tax Projects	-	-	1,298,450	-	-	1,298,450
General Obligation Debt	-	-	-	662,294	-	662,294
Unassigned	3,237,134	-	-	-	-	3,237,134
Total Fund Balances	3,237,134	379,057	1,298,450	662,294	451,457	6,028,392
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 3,746,017	$ 379,732	$ 1,298,450	$ 662,294	$ 451,457	$ 6,537,950

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, 2020

Total *fund* balances for governmental funds (Page 5)		$ 6,028,392
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	4,307,997	
Buildings	14,103,612	
Machinery	6,617,695	
Construction in progress	30,012	
Total capital assets	25,189,901	
Accumulated depreciation	(10,335,937)	
Total assets - net	14,853,964	14,853,964
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.		457,037
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.		111,090
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.		(6,438,021)
Total net position of governmental activities (Page 2)		$ 15,012,462

Randolph County, Georgia
Statement of Revenues, Expenditures and Changes
in Fund Balances - Governmental Funds
For the Year Ended December 31, 2020

	General	TSPLOST	SPLOST	Bond Debt Service	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	$ 4,723,216	$ 673,314	$ 676,224	$ 318,280	$ 12,943	$ 6,403,977
Licenses & Permits	22,587	-	-	-	-	22,587
Fines & Forfeitures	212,176	-	-	-	20,578	232,754
Charges for Services	952,060	-	-	-	115,318	1,067,378
Intergovernmental	1,212,654	-	-	-	643,344	1,855,998
Investment Income	8,270	2,814	383	2,703	1,354	15,524
Miscellaneous	48,604	2,772	-	-	1,689	53,065
Total Revenues	7,179,567	678,900	676,607	320,983	795,226	9,651,283
EXPENDITURES						
Current Operating:						
General Government	1,591,045	-	-	-	-	1,591,045
Judicial	544,489	-	-	-	-	544,489
Public Safety	2,028,586	-	-	-	11,782	2,040,368
Public Works	968,839	-	-	-	-	968,839
Cultural & Recreation	18,488	-	-	-	-	18,488
Housing & Development	136,816	-	-	-	-	136,816
Intergovernmental	323,558	-	-	-	145,702	469,260
Capital Outlay:						
General Government	67,388	-	-	-	-	67,388
Judicial	-	-	-	-	279,319	279,319
Public Safety	956	31,245	-	-	-	32,201
Public Works	556,775	790,326	-	-	272,592	1,619,693
Health & Welfare	-	-	-	-	19,032	19,032
Housing & Development	1,000	-	-	-	-	1,000
Debt Service:						
Principal	113,172	83,529	395,000	260,000	-	851,701
Interest	13,281	5,564	264,850	23,850	-	307,545
Total Expenditures	6,364,393	910,664	659,850	283,850	728,427	8,947,184
Excess (Deficiency) of Revenues Over Expenditures	815,174	(231,764)	16,757	37,133	66,799	704,099
Fund Balances - beginning	2,421,960	610,821	1,281,693	625,161	384,658	5,324,293
Fund Balances - ending	$ 3,237,134	$ 379,057	$ 1,298,450	$ 662,294	$ 451,457	$ 6,028,392

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, 2020

Net change in fund balances - total governmental funds (Page 7)	$ 704,099
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 $1,559,211 exceeded depreciation of $906,295 in the current period.	652,916
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:	
Debt Payments made	851,702
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.	(48,523)
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.	48,637
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	(13,895)
Change in net position of governmental activities (Page 4)	$ 2,252,737

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

Randolph County, Georgia
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2020

ASSETS	
Cash	$ 4,279,978
Receivables	1,574,087
Total Assets	$ 5,854,065
LIABILITIES	
Due to other agencies	$ 4,279,978
Due to others	1,574,087
Total Liabilities	$ 5,854,065

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

Randolph County, Georgia
Statement of Net Position
Component Units
December 31, 2020

	Randolph County Board of Health	Randolph County Water Authority	Totals
Assets			
Cash	$ 189,667	$ 16,926	$ 206,593
Accounts receivable	2,390	941	3,331
Property, plant and equipment, net	-	47,831	47,831
Total assets	192,057	65,698	257,755
Deferred outflows			
Deferred outflows from pension & OPEB plans	47,150	-	47,150
Total deferred outflows	47,150	-	47,150
Total assets and deferred outflows	$ 239,207	$ 65,698	$ 304,905
Current liabilities			
Accounts payable	$ -	$ 2,756	$ 2,756
Long-term liabilities:			
Portion due and payable within one year:			
Notes	-	6,000	6,000
Portion due and payable after one year:			
Notes	-	2,000	2,000
Net pension liability	114,594	-	114,594
Net OBEP liability	29,037	-	29,037
Compensated absences payable	17,773	-	17,773
Total liabilities	161,404	10,756	172,160
Deferred inflows			
Deferred inflows from pension & OPEB plans	90,853	-	90,853
Total deferred inflows	90,853	-	90,853
Net position			
Net investment in capital assets	-	39,831	39,831
Restricted for:			
Special use	58,305	-	58,305
Unrestricted	(71,355)	15,111	(56,244)
Total net position	(13,050)	54,942	41,892
Total liabilities, deferred inflows, and net position	$ 239,207	$ 65,698	$ 304,905

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, 2020

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	$ 306,544	$ 170,223	$ 240,951	$ 104,630	$ -	$ 104,630
Randolph County Water Authority	36,474	23,090	6,700	-	(6,684)	(6,684)
Total Component Units	$ 343,018	$ 193,313	$ 247,651	104,630	(6,684)	97,946
General Revenues:						
Investment				-	102	102
Total General Revenues				-	102	102
Change in Net Position				104,630	(6,582)	98,048
Net assets - beginning				(117,680)	61,524	(56,156)
Net position - ending				$ (13,050)	$ 54,942	$ 41,892

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 units. 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 units 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 units 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 $2,479 to the regional commission for the year ended December 31, 2020. 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.

Bond Debt Service Fund - This fund accounts for the financial resources for the retirement of bond debt. This fund is financed through a special tax levy.

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.

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

Agency Funds are used to 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, 2020) 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 $111,090 as of December 31, 2020.

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, 2020, the carrying amount of the County's cash balances was $5,418,303 and the bank balance was $3,537,364. Of the bank balance, $605,818 was covered by federal depository insurance and $2,931,546 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, 2020. 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, 2020 was as follows:

Governmental Activities:	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Capital Assets Not Being Depreciated:					
Land	$ 130,585	$ -	$ -	$ -	$ 130,585
Construction in Progress	395,540	30,012	-	(395,540)	30,012
Total Capital Assets Not Being Depreciated	526,125	30,012	-	(395,540)	160,597
Capital Assets Being Depreciated:					
Infrastructure	2,427,944	1,484,513	-	395,540	4,307,997
Building and Improvements	14,091,535	12,077	-	-	14,103,612
Equipment, Furniture, and Vehicles	6,585,085	32,609	-	-	6,617,694
Total Capital Assets Being Depreciated	23,104,564	1,529,199	-	395,540	25,029,303
Less Accumulated Depreciation for:					
Infrastructure	427,479	97,529	-	-	525,008
Building and Improvements	3,810,407	410,402	-	-	4,220,809
Equipment, Furniture, and Vehicles	5,191,755	398,364	-	-	5,590,119
Total Accumulated Depreciation	9,429,641	906,295	-	-	10,335,936
Governmental Activity Assets, Net	$ 14,201,048	$ 652,916	$ -	$ -	$ 14,853,964

Depreciation expense was charged to functions as follows:

Governmental Activities:	
General Government	$ 217,726
Public Safety	379,646
Roads & Bridges	256,640
Health & Welfare	52,283
Total Governmental Activities Depreciation	$ 906,295

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. There were no interfund receivables and payables as of December 31, 2020.

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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, 2020:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Capital Leases:					
(1) 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)	$ 50,193	$ -	$ (50,193)	$ -	$ -
(2) 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)	19,472	-	(19,472)	-	-
(3) 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)	191,852	-	(56,734)	135,118	58,746
(4) 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)	235,400	-	(52,267)	183,133	54,137
(5) 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)	4,171	-	(4,171)	-	-
(6) 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)	142,183	-	(13,865)	128,318	13,931
Total Capital Leases	643,271	-	(196,702)	446,569	126,814
General Obligation Bonds:					
(1) Series 2012 A Bonds, for jail construction, 4.5% to 5.0% maturing April 2030 (Original Amount $6,595,000)	5,635,000	-	(395,000)	5,240,000	415,000
(2) Series 2012 B Bonds, for operating purposes, 4.5% maturing April 2021 (Original Amount $2,000,000)	530,000	-	(260,000)	270,000	270,000
Subtotal	6,165,000	-	(655,000)	5,510,000	685,000
Series 2012 A Bond Premiums Amortized	142,231	-	(13,548)	128,683	142,231
Series 2012 B Bond Discounts Amortized	(20,169)	-	13,447	(6,722)	(20,169)
Total General Obligation Bonds	6,287,062	-	(655,101)	5,631,961	807,062
Totals	$ 6,930,333	$ -	$ (851,803)	$ 6,078,530	$ 933,876

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The assets acquired through capital leases are as follows:

	Governmental Activities
Asset:	
Machinery & Equipment	$ 1,136,408
Less: accumulated depreciation	(727,861)
Total	$ 408,547
Current Year Depreciation	$ 179,606

The annual requirements to amortize the capital leases and landfill post-closure obligations as of December 31, 2020 is as follows:

Year Ended	Landfill Postclosure Care	Capital Leases Principal	Capital Leases Interest	Total
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	99,531	764	157,995
2025	43,275	-	-	43,275
Total	$ 274,075	$ 446,569	$ 30,972	$ 751,616

The annual requirements to amortize the general obligation bond obligations as of December 31, 2020 is as follows:

Year Ended	General Obligation Bonds Principal	General Obligation Bonds Interest	Total
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	505,000	152,600	657,600
2026-2030	2,940,000	361,288	3,301,288
Total	5,510,000	$ 1,372,313	$ 6,882,313
Unamortized Premiums	128,683		
Unamortized Discounts	(6,722)		
	$ 5,631,961		

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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, 2020:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Revenue Bonds:					
Series 2012 A Bonds	$ 5,635,000	$ -	$ (395,000)	$ 5,240,000	$ 415,000
Series 2012 B Bonds	530,000	-	(260,000)	270,000	270,000
Bond premiums net of discounts	122,062	-	(101)	121,961	-
Total bonds payable	6,287,062	-	(655,101)	5,631,961	685,000
Capital leases payable	643,271	-	(196,702)	446,569	126,814
Landfill postclosure costs	331,775	-	(57,700)	274,075	-
Compensated absences	71,520	76,540	(62,647)	85,413	-
Governmental activities long-term liabilities	$ 7,333,628	$ 76,540	$ (972,150)	$ 6,438,018	$ 811,814

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 $2,254,574 and the County's contributions were based on a payroll of $2,218,905 for the year ending December 31, 2020. Employee contributions to the plan amounted to $35,390, or 1.57% of the total covered payroll. Employer contributions to the plan amounted to $13,276 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, 2020. The County made its required contributions to the plan amounting to $35,690 to the plan for the year ending December 31, 2020. 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	Beginning Balance	Increase (Decrease)	Ending Balance
Special Revenue Funds:				
Debt Service	Restricted for Debt Service Purposes	$ 625,161	$ 37,133	$ 662,294
TSPLOST Fund	Restricted for TSPLOST Purposes	610,821	(231,764)	379,057
Pataula Circuit Drug Court	Restricted for Drug Court Purposes	269,191	75,414	344,605
Hotel/Motel Tax	Restricted for Hotel/Motel Tax Purposes	21,202	(7,759)	13,443
E-911 Fund	Restricted for E-911 Purposes	51,593	(9,682)	41,911
Jail Fund	Restricted for Jail Fund Purposes	315	2,906	3,221
Drug Surcharge Fund	Restricted for Drug Surcharge Purposes	36,451	5,890	42,341
Other Special Projects	Restricted for Other Special Projects	5,406	30	5,436
Capital Projects Funds:				
SPLOST	Restricted for Special Purpose Sales Tax Projects	1,281,693	16,757	1,298,450
CDBG Fund	Restricted for CDBG Projects	500	-	500
Totals		$ 2,902,333	$ (111,075)	$ 2,791,258

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, 2020	$ 27,674
Hotel/Motel Tax Collected YE 12/31/20	12,943
Amount of Tax Expended in Accordance with the Provisions of OCGA 48-13-51	(20,702)
Balance Held December 31, 2020	$ 19,915

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 failed to adopt a budget for the Pataula Circuit Drug Court SRF, Hotel/Motel Tax SRF, E-911 SRF, Jail SRF, Drug Surcharge SRF, Other Special Projects SRF, and TSPLOST SRF. The County was in violation of the following State statute during the year ending December 31, 2020:

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	$ 12,563
Elections	General	$ 11,450
Tax Commissioners	General	$ 27,772
General Govt. Buildings and Grounds	General	$ 49,829
Clerk of Courts	General	$ 32,434
Magistrate Court	General	$ 28,277
Probate Court	General	$ 30,907
Sheriff	General	$ 80,613
Jail	General	$ 60,939
Emergency Management Services	General	$ 1,954
Coroner/ Medical Examiner	General	$ 3,859
EMA/Flood Plan Management	General	$ 2,450
Road Department	General	$ 573,782
Dumpsites	General	$ 379,564
Building Inspection	General	$ 5,136
Recreation	General	$ 3,861
County Extension	General	$ 4,874
Pataula Circuit Drug Court	Special Revenue	$ 298,351
Hotel/Motel Tax	Special Revenue	$ 20,702
E-911	Special Revenue	$ 125,000
Jail	Special Revenue	$ 11,782
TSPLOST	Special Revenue	$ 910,664

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, 2020, 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 post-closure costs will be paid when the services are performed, the County reports a total liability of $274,075 as landfill post-closure care liability at December 31, 2020. This amount represents the cumulative amount of landfill post-closure costs based on the 100 percent of the capacity of the landfill. The County has no assets restricted for payment of post-closure 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, 2020. 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 December 13, 2021 which is the date the financial statements were available to be issued.

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NOTE 22 – DISCRETELY PRESENTED COMPONENT UNIT – RANDOLPH COUNTY BOARD OF HEALTH

A. Bank Deposits

At June 30, 2020 (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, 2020.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Compensated Absences	$ 14,240	$ 10,043	$ 6,510	$ 17,773	$ 6,423
Totals	$ 14,240	$ 10,043	$ 6,510	$ 17,773	$ 6,423

Pension Plan

Plan Description

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

Benefits Provided

The ERS Plan supports three benefits 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 I, 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 I, 2009 also have the option to irrevocably change their membership to GSEPS.

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

Retirement benefits paid to members are based upon the monthly average of the member's highest 24 consecutive calendar months, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, postretirement cost-of-living adjustments may also be made to members' benefits, provided the members were hired prior to July 1, 2009. The normal retirement pension is payable monthly for life; however, options are available for distribution of the member's monthly pension, at reduced rates, to a designated beneficia1y 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' eamable 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, 2020 was 24.66% of annual covered payroll for old and new plan members and 21.64% for GSEPS members. The Health Department's contributions to ERS totaled $21, 181 for the year ended June 30, 2020. Contributions are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

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

At June 30, 2020, the Health Department reported a liability of $114,594 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2018. An expected total pension liability as of June 30, 2019 was determined using standard roll-forward techniques. The Health Depai1ment's proportion of the net pension liability was based on contributions to ERS during the fiscal year ended June 30, 2019. At June 30, 2019, the Health Department's proportion was .002777%, which was a decrease of (.000035)% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Health Department recognized pension expense of ($7,971). At June 30, 2020, the Health Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and acutal experience	$ 3,816	$ -
Change in assumptions	2,017	-
Net differences between projected and actual earnings on pension plan investments.	-	3,567
Changes in proportion and differences between employer contributions and proportionate share of contributions	836	3,199
Employer contributions subsequent to the measurement date (Including employer specific)	21,182	-
Total	$ 27,851	$ 6,766

Health Department contributions subsequent to the measurement date of $21,182 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts rep01ied as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30,	
2021	$ 2,724
2022	(2,591)
2023	(703)
2024	473
2025	-
Thereafter	-

Actuarial Assumptions

The total pension liability as of June 30, 2019 was determined by an actuarial valuation as of June 30, 2018 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	3.25% - 7.00% including inflation
Investment Rate of Return	7.30%, net of pension plan investment 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 with the exception of the assumed investment rate of return.

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

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30.00%	(0.10)%
Domestic large equities	46.20%	8.90%
Domestic small equities	1.30%	13.20%
International developed market equitities	12.40%	8.90%
International emerging market equities	5.10%	10.90%
Alternatives	5.00%	12.00%
Total	100.00%	

* Net of inflatation

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	$ 162,848	$ 114,594	$ 73,458

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

Employees of State organizations as defined in §45- I 8-25 of the *Official Code of Georgia Annotated* (O.C.G.A) are provided OPEB through the State OPEB Fund - a cost-sharing multiple-employer defined benefit postemployment healthcare plan, reported as an employee trust fund and administered by a Board of Community Health (Board). Title 45 of the O.*C.G.A.* assigns the authority to establish and amend the benefit terms of the group health plan to the Board.

Benefits Provided

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

Contributions

As established by the Board, the State OPEB Fund is substantially funded on a pay-as-you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur. Contributions to the State OPEB Fund from the Health Department were $15,742 for the year ended June 30, 2020. Active employees are not required to contribute to the State OPEB Fund.

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

At June 30, 2020, the Health Department reported a liability of $32,659 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019. The total OPEB liability

used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2018. An expected total OPEB liability as of June 30, 2019 was determined using standard roll-forward techniques. The Health Department's proportion of the net OPEB liability was actuarially determined based on employer contributions during the fiscal year ended June 30, 2019. At June 30, 2019, the Health Department's proportion was .002631 %, which was a decrease of (.000005)% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Health Department recognized OPEB expense of $(38,724). At June 30, 2020, 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	$ -	$ 11,324
Change in assumptions	-	30,483
Net differences between projected and actual earnings on OPEB plan investments.	2,202	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	41,801
Employer contributions subsequent to the measurement date	15,742	-
Total	$ 17,944	$ 83,608

Health Department contributions subsequent to the measurement date of $15,742 are reported as deferred outflows of resources and will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30,	
2021	$ (42,923)
2022	(26,280)
2023	(10,273)
2024	(1,930)
2025	-
Thereafter	-

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Actuarial Assumptions

The total OPEB liability as of June 30, 2019 was determined by an actuarial valuation as of June 30, 2018 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2019:

Inflation	2.75%
Salary Increases:	3.25% - 7.00%, including inflation
Long-term expected rate of return	7.30%, compounded annually, net of investment expense, and including inflation
Healthcare cost trend rate	
Pre-Medicare Eligible	7.50%
Medicare Eligible	5.50%
Ultimate trend rate	
Pre-Medicare Eligible	4.75%
Medicare Eligible	4.75%
Year of Ultimate trend rate	
Pre-Medicare Eligible	2028
Medicare Eligible	2020

Mortality rates were based on the RP-2000 Combined Mortality Table for Males or Females, as appropriate, with adjustments for m01iality improvements based on Scale BB as follows:

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

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the pension systems, which covered the five-year period ended June 30, 2014, with the exception of the assumed investment rate of return.

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

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

The long-term expected rate of return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. During the fiscal year 2019, the State OPEB fund updated their investment strategy to a more long-term approach. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30.00%	(.10)%
Domestic large equities	46.20%	8.90%
Domestic small equities	1.30%	13.20%
International developed market equities	12.40%	8.90%
International emergiing market equities	5.10%	10.90%
Alternatives	5.00%	12.00%
Total	100%	

* 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	$ 40,432	$ 32,659	$ 26,051

Sensitivity of the Health Department's Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

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

	1% Decrease	Current healthcare cost trend rate	1% Increase
Employer's proportionate share of the net OPEB liability	$ 25,097	$ 32,659	$ 41,634

OPEB Plan Fiduciary Net Position

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

NOTE I –OPEB

General Information about the SEAD-OPEB Plan

Plan Description

SEAD-OPEB was created in 2007 by the Georgia General Assembly to amend Title 47 of the O.C.G.A., relating to retirement, so as to establish a fund for the provision of term life insurance to retired and vested inactive members of the Employees' Retirement System of Georgia (ERS), the Legislative Retirement System (LRS), and the Georgia Judicial Retirement System (GJRS). The plan is a cost-sharing multiple employer defined benefit other postemployment benefit plan as defined in Governmental Accounting Standards Board (GASB) Statement No. 74, *Financial Reporting for Postemployment Benefit Plans other than OPEB Plans.* The SEAD-OPEB trust fund 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 in an amount established by the Board of Trustees not to exceed one-half of 1% of the member's earnable compensation. There were no Health Department contributions required for the fiscal year ended June 30, 2020.

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

At June 30, 2020, the Health Department reported a liability (asset) of $(3,622) for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of June 30, 2019. The total OPEB liability (asset) used to calculate the net OPEB liability (asset) was based on an actuarial valuation as of June 30, 2018. An expected total OPEB liability (asset) as of June 30, 2019 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, 2019. At June 30, 2019, the Health Department's proportion was .001281%, which was an increase of .000100% from its proportion measured as of June 30, 2018.

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For the year ended June 30, 2020, the Health Department recognized OPEB expense of $3,527. At June 30, 2020, 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
Differences between expected and actual experience	$ 18	$ -
Changes of assumptions	73	-
Net difference between projected and actual earnings on OPEB plan investments	-	333
Changes in proportion and differences between Employer contributions and proportionate share of contributions	1,264	146
Employer contributions subsequent to the measurement date (Including employer specific)	-	-
Total	$ 1,355	$ 479

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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	
2021	$ 1,099
2022	$ (207)
2023	$ (32)
2024	$ 16
2025	$ -
Thereafter	$ -

Actuarial Assumptions

The total OPEB liability as of June 30, 2019 was determined by an actuarial valuation as of June 30, 2018 using the following actuarial assumptions, applied to all periods included in the measurement:

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

Post-retirement mortality rates were based on the RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB and set forward 2 years for both males and females for service retirements and dependent beneficiaries. There is a margin for future mo1iality improvement in the tables used by the plan.

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

The Jong-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	30.00%	(.10)%
Domestic large equities	46.20%	8.90%
Domestic small equities	1.30%	13.20%
International developed market equities	12.40%	8.90%
International emerging market equities	5.10%	10.90%
Alternatives	5.00%	12.00%
Total	100.00%	

* Rates shown are net of inflation

The discount rate used to measure the total OPEB liability was 7.30%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State of Georgia contributions will be made at rates equal to the difference between actuarially determine 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 Jong-term expected rate of return on OPEB 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 7.30 %, as well as what the Health Department's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is l-percentage-point lower (6.30%) or l-percentage-point higher (8.30%) 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)	$ (2,004)	$ (3,622)	$ (4,952)

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

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D. DEFERRED OUTFLOWS OF RESOURCES

	Health Insurance	Life Insurance	OPEB Total	Pension	Total
Differences between expected and actual experience	$ -	$ 18	$ 18	$ 3,816	$ 3,834
Changes of assumptions	-	73	73	2,017	2,090
Net difference betwwen projected and actual earnings on plan investments	2,202	-	2,202	-	2,202
Changes in proportion and differences between Employer contributions and proportionate share of contributions	-	1,264	1,264	836	2,100
Employer contributions subsequent to the measurement date	15,742	-	15,742	21,182	36,924
Total	$ 17,944	$ 1,355	$ 19,299	$ 27,851	$ 47,150

E. DEFERRED INFLOWS OF RESOURCES

	Health Insurance	Life Insurance	OPEB Total	Pension	Total
Differences between expected and actual experience	$ 11,324	$ -	$ 11,324	$ -	$ 11,324
Changes of assumptions	30,483	-	30,483	-	30,483
Net difference betwwen projected and actual earnings on plan investments	-	333	333	3,567	3,900
Changes in proportion and differences between Employer contributions and proportionate share of contributions	41,801	146	41,947	3,199	45,146
Total	$ 83,608	$ 479	$ 84,087	$ 6,766	$ 90,853

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NOTE 23 – DISCRETELY PRESENTED COMPONENT UNIT – RANDOLPH COUNTY WATER AUTHORITY

Bank Deposits

At December 31, 2020, the carrying amount of the Randolph County Water Authority's deposits was $16,926 and the bank balances were $18,247. 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, 2020:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Notes Payable	$ 14,000	$ -	$ (6,000)	$ 8,000	$ 6,000
Totals	$ 14,000	$ -	$ (6,000)	$ 8,000	$ 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
2021	$ 6,000	$ 448	$ 6,448
2022	2,000	147	2,147
Totals	$ 8,000	$ 595	$ 8,595

Capital Assets

Capital asset activity for the year ended December 31, 2020 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Water System	$ 181,050	$ -	$ -	$ 181,050
Accumulated Depreciation	(125,482)	(7,737)	-	(133,219)
	$ 55,568	$ (7,737)	$ -	$ 47,831

REQUIRED SUPPLEMENTARY INFORMATION

Randolph County, Georgia
Budgetary Comparison Schedule - General Fund
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual Amounts (GAAP Basis)	Variance with Final Budget- Positive (Negative)
REVENUES				
Taxes	$ 4,595,101	$ 4,595,101	$ 4,723,216	$ 128,115
Licenses & Permits	750	750	22,587	21,837
Intergovernmental	310,000	310,000	1,212,654	902,654
Fines, Forfeitures & Penalties	237,000	237,000	212,176	(24,824)
Charges for Services	607,500	607,500	952,060	344,560
Investment Income	6,000	6,000	8,270	2,270
Miscellaneous	105,200	105,200	48,604	(56,596)
Total Revenues	5,861,551	5,861,551	7,179,567	1,318,016
EXPENDITURES				
General Government				
Legislative	1,418,039	1,418,039	560,213	857,826
Executive	51,583	51,583	64,146	(12,563)
Elections	153,218	153,218	164,668	(11,450)
Tax Commissioner	150,230	150,230	178,002	(27,772)
Tax Assessor	152,439	152,439	148,608	3,831
General Govt. Buildings and Grounds	516,485	516,485	566,314	(49,829)
Total General Government	2,441,994	2,441,994	1,681,951	760,043
Judicial				
Clerk of Courts	156,470	156,470	188,904	(32,434)
Bd of Equalization	7,200	7,200	1,259	5,941
Superior Court	188,982	188,982	176,594	12,388
District Attorney	11,000	11,000	10,517	483
Magistrate Court	77,662	77,662	105,939	(28,277)
Probate Court	105,255	105,255	136,162	(30,907)
Juvenile Court	7,500	7,500	3,803	3,697
Total Judicial	554,069	554,069	623,178	(69,109)
Public Safety				
Sheriff	813,091	813,091	893,704	(80,613)
Jail	929,078	929,078	990,017	(60,939)
Forestry Service	18,980	18,980	18,980	-
Emergency Management Services	102,500	102,500	104,454	(1,954)
Coroner/Medical Examiner	16,325	16,325	20,184	(3,859)
E-911	54,000	54,000	29,218	24,782
EMA/Flood Plan Management	118,515	118,515	120,965	(2,450)
Total Public Safety	2,052,489	2,052,489	2,177,522	(125,033)
Public Works				
Road Department	488,120	488,120	1,061,902	(573,782)
Dumpsites	60,922	60,922	440,486	(379,564)
Landfill - Closure/Post-Closure Cost	30,000	30,000	23,226	6,774
Total Public Works	579,042	579,042	1,525,614	(946,572)

Randolph County, Georgia
Budgetary Comparison Schedule - General Fund
For the Year Ended December 31, 2020

	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	9,259	845
Welfare & Assistance	10,912	10,912	10,604	308
Total Health and Welfare	46,024	46,024	44,871	1,153
Culture and Recreation				
Recreation	14,627	14,627	18,488	(3,861)
Library	28,500	28,500	28,500	-
Total Culture and Recreation	43,127	43,127	46,988	(3,861)
Housing and Development				
County Extension	64,617	64,617	69,491	(4,874)
Building Inspection	63,189	63,189	68,325	(5,136)
Total Housing and Development	127,806	127,806	137,816	(10,010)
Debt Service				
Principal	1,743,150	1,743,150	113,172	1,629,978
Interest	-	-	13,281	(13,281)
Total Debt Service	1,743,150	1,743,150	126,453	1,616,697
Total Expenditures - All Departments	7,587,701	7,587,701	6,364,393	1,223,308
Net Excess	(1,726,150)	(1,726,150)	815,174	2,541,324
OTHER FINANCING SOURCES (USES)				
Proceeds from Debt Agreements	2,000,000	2,000,000	-	(2,000,000)
Total Other Financing Sources (Uses)	2,000,000	2,000,000	-	(2,000,000)
SPECIAL ITEMS				
Proceeds from Sale of Capital Assets	10,000	10,000	-	(10,000)
Special Items	10,000	10,000	-	(10,000)
Net Excess after Other Financing Sources & Special Items	283,850	283,850	815,174	531,324
Fund Balance - beginning	2,421,960	2,421,960	2,421,960	-
Fund Balance - ending	$ 2,705,810	$ 2,705,810	$ 3,237,134	$ (531,324)

Randolph County, Georgia
Transportation Special Local Option Sales Tax - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Taxes	$ -	$ -	$ 673,314	$ 673,314
Interest	-	-	2,814	2,814
Miscellaneous	-	-	2,772	2,772
Total Revenues	-	-	678,900	678,900
Expenditures				
Public Roads & Bridges	-	-	821,571	(821,571)
Debt Service:				
Principal	-	-	83,529	(83,529)
Interest	-	-	5,564	(5,564)
Total Expenditures	-	-	910,664	(910,664)
Excess (Deficiency) of				
Revenues Over Expenditures	-	-	(231,764)	(231,764)
Fund Balance - Beginning	610,821	610,821	610,821	-
Fund Balance - Ending	$ 610,821	$ 610,821	$ 379,057	$ (231,764)

Randolph County, Georgia
Bond Debt Service - Debt Service Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Taxes	$ -	$ -	$ 318,280	$ 318,280
Interest	-	-	2,703	2,703
Total Revenues	-	-	320,983	320,983
Expenditures				
General Government	283,850	283,850	283,850	-
Total Expenditures	283,850	283,850	283,850	-
Excess (Deficiency) of Revenues Over Expenditures	(283,850)	(283,850)	37,133	320,983
Fund Balance - Beginning	625,161	625,161	625,161	-
Fund Balance - Ending	$ 341,311	$ 341,311	$ 662,294	$ 320,983

SUPPLEMENTAL INFORMATION

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Randolph County, Georgia
Non-Major - Governmental Funds
Combining Balance Sheet
December 31, 2020

	Capital Project Funds	Special Revenue Funds						
	CDBG	Pataula Circuit Drug Court	Hotel/Motel Tax	E-911	Jail	Drug Surcharge	Other Special Projects	Total
Assets								
Cash in bank	$ 500	$ 344,605	$ 12,318	$ 23,178	$ 3,221	$ 42,341	$ 5,436	$ 431,599
Taxes receivable	-	-	1,125	-	-	-	-	1,125
Accounts receivable	-	-	-	18,733	-	-	-	18,733
Total Assets	$ 500	$ 344,605	$ 13,443	$ 41,911	$ 3,221	$ 42,341	$ 5,436	$ 451,457
Liabilities & Fund Balances								
Liabilities								
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Liabilities	-	-	-	-	-	-	-	-
Fund Balances								
Restricted for:								
Capital projects funds	500	-	-	-	-	-	-	500
Public safety	-	344,605	-	41,911	3,221	42,341	5,436	437,514
Economic development	-	-	13,443	-	-	-	-	13,443
Total Fund Balances	500	344,605	13,443	41,911	3,221	42,341	5,436	451,457
Total Liabilities and Fund Balance	$ 500	$ 344,605	$ 13,443	$ 41,911	$ 3,221	$ 42,341	$ 5,436	$ 451,457

Randolph County, Georgia
Non-Major - Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2020

	Capital Project Funds	Special Revenue Funds						
	CDBG	Pataula Circuit Drug Court	Hotel/Motel Tax	E-911	Jail	Drug Surcharge	Other Special Projects	Total
Revenues								
Fines	$ -	$ -	$ -	$ -	$ 14,688	$ 5,890	$ -	$ 20,578
Charges for Services	-	-	-	115,318	-	-	-	115,318
Intergovernmental	272,592	370,752	-	-	-	-	-	643,344
Interest	-	1,324	-	-	-	-	30	1,354
Taxes	-	-	12,943	-	-	-	-	12,943
Miscellaneous	-	1,689	-	-	-	-	-	1,689
Total Revenues	272,592	373,765	12,943	115,318	14,688	5,890	30	795,226
Expenditures								
Current								
Public Safety	-	-	-	-	11,782	-	-	11,782
Intergovernmental	-	-	20,702	125,000	-	-	-	145,702
Capital Outlay								
Judicial	-	279,319	-	-	-	-	-	279,319
Health	-	19,032	-	-	-	-	-	19,032
Public Roads & Bridges	272,592	-	-	-	-	-	-	272,592
Total Expenditures	272,592	298,351	20,702	125,000	11,782	-	-	728,427
Excess (deficiency) of revenues over expenditures	-	75,414	(7,759)	(9,682)	2,906	5,890	30	66,799
Fund Balance - beginning	500	269,191	21,202	51,593	315	36,451	5,406	384,658
Fund Balance - ending	$ 500	$ 344,605	$ 13,443	$ 41,911	$ 3,221	$ 42,341	$ 5,436	$ 451,457

Randolph County, Georgia
Pataula Circuit Drug Court - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fines & Forfeitures	$ -	$ -	$ 370,752	$ 370,752
Interest	-	-	1,324	1,324
Miscellaneous	-	-	1,689	1,689
Total Revenues	-	-	373,765	373,765
Expenditures				
Judicial	-	-	279,319	(279,319)
Health	-	-	19,032	(19,032)
Total Expenditures	-	-	298,351	(298,351)
Excess (Deficiency) of Revenues Over Expenditures	-	-	75,414	75,414
Fund Balance - Beginning	269,191	269,191	269,191	-
Fund Balance - Ending	$ 269,191	$ 269,191	$ 344,605	$ 75,414

Randolph County, Georgia
Hotel/Motel Tax - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Miscellaneous	$ -	$ -	$ 12,943	$ 12,943
Total Revenues	-	-	12,943	12,943
Expenditures				
Intergovernmental	-	-	20,702	(20,702)
Total Expenditures	-	-	20,702	(20,702)
Excess (Deficiency) of Revenues Over Expenditures	-	-	(7,759)	(7,759)
Fund Balance-Beginning of Period	21,202	21,202	21,202	-
Fund Balance-End of Period	$ 21,202	$ 21,202	$ 13,443	$ (7,759)

Randolph County, Georgia
E-911 - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Charges for Service	$ -	$ -	$ 115,318	$ 115,318
Total Revenues	-	-	115,318	115,318
Expenditures				
Intergovernmental	-	-	125,000	(125,000)
Total Expenditures	-	-	125,000	(125,000)
Excess (Deficiency) of Revenues Over Expenditures	-	-	(9,682)	(9,682)
Fund Balance-Beginning	51,593	51,593	51,593	-
Fund Balance-End of Period	$ 51,593	$ 51,593	$ 41,911	$ (9,682)

Randolph County, Georgia
Jail - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fines	$ -	$ -	$ 14,688	$ 14,688
Total Revenues	-	-	14,688	14,688
Expenditures				
Public Safety	-	-	11,782	(11,782)
Total Expenditures	-	-	11,782	(11,782)
Excess (Deficiency) of Revenues Over Expenditures	-	-	2,906	2,906
Fund Balance - Beginning	315	315	315	-
Fund Balance - Ending	$ 315	$ 315	$ 3,221	$ 2,906

Randolph County, Georgia
Drug Surcharge - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fines & Forfeitures	$ -	$ -	$ 5,890	$ 5,890
Total Revenues	-	-	5,890	5,890
Expenditures				
Judicial	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	5,890	5,890
Fund Balance - Beginning	36,451	36,451	36,451	-
Fund Balance - Ending	$ 36,451	$ 36,451	$ 42,341	$ 5,890

Randolph County, Georgia
Other Special Projects - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Interest	$ -	$ -	$ 30	$ 30
Miscellaneous			-	-
Total Revenues	-	-	30	30
Expenditures				
Public Safety	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	30	30
Fund Balance - Beginning	5,406	5,406	5,406	-
Fund Balance - Ending	$ 5,406	$ 5,406	$ 5,436	$ 30

Randolph County, Georgia
For the Year Ended December 31, 2020

FIDUCIARY FUNDS

Randolph County, Georgia
Agency Funds
Combining Statement of Changes in Fiduciary Assets and Liabilities
For the Year Ended December 31, 2020

	Balance January 01, 2020	Additions	Deletions	Balance December 31, 2020
PROBATE COURT				
Assets				
Cash	$ 20,246	$ 211,104	$ (211,523)	$ 19,827
Total Assets	$ 20,246	$ 211,104	$ (211,523)	$ 19,827
Liabilities				
Due to others	$ 20,246	$ 211,104	$ (211,523)	$ 19,827
Total Liabilities	$ 20,246	$ 211,104	$ (211,523)	$ 19,827
MAGISTRATE COURT				
Assets				
Cash	$ 3,967	$ 42,611	$ (44,810)	$ 1,768
Total Assets	$ 3,967	$ 42,611	$ (44,810)	$ 1,768
Liabilities				
Due to others	$ 3,967	$ 42,611	$ (44,810)	$ 1,768
Total Liabilities	$ 3,967	$ 42,611	$ (44,810)	$ 1,768
CLERK OF SUPERIOR COURTS				
Assets				
Cash	$ 21,290	$ 226,729	$ (198,100)	$ 49,919
Total Assets	$ 21,290	$ 226,729	$ (198,100)	$ 49,919
Liabilities				
Due to others	$ 21,290	$ 226,729	$ (198,100)	$ 49,919
Total Liabilities	$ 21,290	$ 226,729	$ (198,100)	$ 49,919
TAX COMMISSIONER				
Assets				
Cash	$ 4,407,457	$ 7,380,361	$ (7,746,323)	$ 4,041,495
Receivables	1,859,659	7,200,804	(7,486,376)	1,574,087
Total Assets	$ 6,267,116	$ 14,581,165	$ (15,232,699)	$ 5,615,582
Liabilities				
Due to others	$ 4,407,457	$ 7,380,361	$ (7,746,323)	$ 4,041,495
Uncollected Taxes Due Governments	1,859,659	7,200,804	(7,486,376)	1,574,087
Total Liabilities	$ 6,267,116	$ 14,581,165	$ (15,232,699)	$ 5,615,582
SHERIFF				
Assets				
Cash	$ 95,047	$ 319,287	$ (247,365)	$ 166,969
Total Assets	$ 95,047	$ 319,287	$ (247,365)	$ 166,969
Liabilities				
Due to others	$ 72,617	$ 319,287	$ (247,365)	$ 144,539
Total Liabilities	$ 72,617	$ 319,287	$ (247,365)	$ 144,539
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash	$ 4,548,007	$ 8,180,092	$ (8,448,121)	$ 4,279,978
Receivables	1,859,659	7,200,804	(7,486,376)	1,574,087
Total Assets	$ 6,407,666	$ 15,380,896	$ (15,934,497)	$ 5,854,065
Liabilities				
Due to others	$ 4,548,007	$ 8,180,092	$ (8,448,121)	$ 4,279,978
Uncollected Taxes Due Governments	1,859,659	7,200,804	(7,486,376)	1,574,087
Total Liabilities	$ 6,407,666	$ 15,380,896	$ (15,934,497)	$ 5,854,065

STATE REPORTING REQUIREMENTS

Randolph County, Georgia
Annual Report of 9-1-1 Expenditures
For the Year Ended December 31, 2020

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)	$ -
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, 2020

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		$	125,000
			$	-

Randolph County, Georgia
Annual Report of 9-1-1 Expenditures
For the Year Ended December 31, 2020

		$	-
		$	-
		$	-
		$	-
		$	-
		$	-
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)	$	125,000

Reconciling Note:

Non-Allowable Items		
Professional Fees		-
Total Expenditures on Combining Statement of Revenues, Expenditures & Changes in Fund Balance	$	125,000

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 12/13/21

Print Name of Chief Elected Official WESLEY L. WILLIAMS

Title of Chief Elected Official Chairman

Signature of Finance Director Official Taryn M Roberson Date 12/13/21

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, 2020

Project	Original Estimated Cost	Expenditure			Estimated Percentage of Completion
		Prior Year	Current Year	Total	
SPLOST 2012-2017					
New Jail	$ 2,550,000	$ 6,931,487	$ -	$ 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	$ 9,340,154	$ -	$ 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		$ -	$ 659,850	$ 659,850	
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	$ -	$ 659,850	$ 659,850	12.69%

Randolph County, Georgia
Community Development Block Grant
Source and Application of Funds Schedule
December 31, 2020

	Grant #18p-y-120-1-6021
Total Grant Funds allocated to recipient	$ 306,725
Less: Total Program Year 2019 funds drawn down by recipient	34,133
Less: Total Program Year 2020 funds drawn down by recipient	272,592
Funds still available from Grant Resources	$ -
Total Program Year 2019 funds drawn down and received by recipient	$ 34,133
Total Program Year 2020 funds drawn down and received by recipient	272,592
Less: Funds applied and expended to Program Year 2019 costs	(34,133)
Less: Funds applied and expended to Program Year 2020 costs	(272,592)
TOTAL PROGRAM YEAR 2020 FUNDS HELD BY RECIPIENT	$ -

Randolph County, Georgia
Community Development Block Grant
Budget to Actual Funds Schedule
December 31, 2020

		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	$ -	$ -	$ -	$ -	$ -
	T-03J-00	27,497	489	27,008	27,497	-
	P-03K-01	236,528	236,528	-	236,528	-
	P-03K-02	17,700	17,700	-	17,700	-
	A-21A-00	25,000	17,875	7,125	25,000	-
TOTAL		$ 306,725	$ 272,592	$ 34,133	$ 306,725	$ -

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, 2020, 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 December 13, 2021. 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 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
December 13, 2021

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.

2018-4

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.