Randolph County, Georgia

Financial Statements

For the Year Ended

December 31, 2021

Randolph County, Georgia
For the Year Ended December 31, 2021
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Perry L. Henry, LLC

Certified Public Accountant and Consultant

Perry L. Henry, CPA, CGFM, CFS

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INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Randolph County, Georgia
Cuthbert, Georgia

Opinions

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Randolph County, Georgia as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Randolph County, Georgia, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 20, Randolph County, Georgia adopted Government Accounting Standards Board (GASB) Statement No. 84 "Fiduciary Activities". The new standard requires liabilities and net position to be recorded in custodial funds, known as agency funds under prior standards. The County recorded a cumulative effect of change in accounting principle to increase net position of custodial funds $5,854,065 as of December 31, 2021.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 37-40 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary 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 combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Perry L. Henry, LLC

Perry L. Henry, LLC

Bainbridge, Georgia
December 30, 2022

Randolph County, Georgia
Statement of Net Position
December 31, 2021

	Governmental Activities	Total	Total Component Units
ASSETS			
Cash on hand and in banks	$ 7,258,714	$ 7,258,714	$ 264,668
Receivables (net, where applicable, of allowances for uncollectible):			
Taxes	1,034,330	1,034,330	-
Accounts	77,833	77,833	1,075
Prepaid expenses	124,695	124,695	-
Land and construction in progress	184,660	184,660	-
Other capital assets, net of depreciation	15,113,737	15,113,737	40,094
Total Assets	23,793,969	23,793,969	305,837
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflow of resources-OPEB	-	-	22,202
Total Deferred Outflows of Resources	-	-	22,202
LIABILITIES			
Accounts payable	348,027	348,027	7,658
Unearned revenue	611,900	611,900	-
Accrued liabilities	84,425	84,425	-
Long-term liabilities:			
Portion due and payable within one year:			
Bonds	435,000	435,000	-
Capital leases	131,509	131,509	-
Notes	-	-	8,000
Portion due and payable after one year:			
Bonds	4,505,138	4,505,138	-
Capital leases	188,230	188,230	-
Net pension liability	-	-	129,273
Net OPEB liabilty	-	-	29,049
Accrued closure/postclosure costs	216,375	216,375	-
Compensated absences payable	90,893	90,893	-
Total Liabilities	6,611,497	6,611,497	173,980
DEFERRED INFLOWS OF RESOURCES			
Deferred inflow of resources-OPEB	-	-	48,264
Total Deferred Inflows of Resources	-	-	48,264
NET POSITION			
Net investment in capital assets	10,038,520	10,038,520	32,094
Restricted for:			
Special revenue projects	522,010	522,010	-
Capital projects	2,026,599	2,026,599	-
General obligation debt	561,815	561,815	-
Other projects:			
Public health programs	-	-	64,511
Unrestricted	4,033,528	4,033,528	9,190
Total Net Position	$ 17,182,472	$ 17,182,472	$ 105,795

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

Randolph County, Georgia
Statement of Activities
For the Year Ended December 31, 2021

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	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Total	Component Units
Governmental:							
General government	$ 2,022,547	$ 595,266	$ -	$ 651,829	$ (775,452)	$ (775,452)	
Judicial	913,040	299,505	-	7,871	(605,664)	(605,664)	
Public safety	2,937,449	569,728	-	-	(2,367,721)	(2,367,721)	
Public works	1,356,612	8,843	-	437,220	(910,549)	(910,549)	
Health and welfare	95,975	-	-	-	(95,975)	(95,975)	
Culture and recreation	48,582	-	-	-	(48,582)	(48,582)	
Housing and development	144,001	32,013	-	-	(111,988)	(111,988)	
Interest on long-term debt	14,551	-	-	-	(14,551)	(14,551)	
Total Governmental Activities	$ 7,532,757	$ 1,505,355	$ -	$ 1,096,920	(4,930,482)	(4,930,482)	
Component Units:							
Randolph County Board of Health	$ 278,852	$ 125,629	$ 229,591	$ -			$ 76,368
Randolph County Water Authority	34,208	21,680	-	-			(12,528)
Total Component Units	$ 313,060	$ 147,309	$ 229,591	$ -			63,840

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

Randolph County, Georgia
Statement of Activities
For the Year Ended December 31, 2021

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)					(4,930,482)	(4,930,482)	63,840
General revenues:							
Taxes							
Property taxes, levied for general purposes					4,169,295	4,169,295	-
Sales taxes					1,719,388	1,719,388	-
Alcoholic beverages taxes					25,776	25,776	-
Penalties and interest on delinquent taxes					49,870	49,870	-
Insurance premium tax					211,029	211,029	-
Franchise taxes					365,999	365,999	-
Investment earnings					414,855	414,855	63
Miscellaneous					144,280	144,280	-
Total general revenues and special items					7,100,492	7,100,492	63
Change in net position					2,170,010	2,170,010	63,903
Net position - beginning					15,012,462	15,012,462	41,892
Net position - ending					$ 17,182,472	$ 17,182,472	$ 105,795

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

Randolph County, Georgia
Balance Sheet
Governmental Funds
December 31, 2021

	General	SPLOST	ARP Special Revenue Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash on hand and in banks	$ 3,765,297	$ 1,356,244	$ 618,235	$ 1,518,941	$ 7,258,717
Receivables (net, where applicable, of allowances for uncollectible):					
Taxes, including interest, penalties & liens	811,186	122,706	-	100,437	1,034,329
Accounts	56,319	-	-	21,514	77,833
Due from other funds	1,595	-	-	-	1,595
Total Assets	$ 4,634,397	$ 1,478,950	$ 618,235	$ 1,640,892	$ 8,372,474
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES					
Liabilities					
Accounts payable	$ 333,871	$ -	$ 6,335	$ 7,823	$ 348,029
Unearned revenue	-	-	611,900	-	611,900
Accrued liabilities	84,425	-	-	-	84,425
Due to other funds	-	-	-	1,595	1,595
Total Liabilities	418,296	-	618,235	9,418	1,045,949
Deferred Inflows of Resources					
Unavailable revenues- property taxes	292,441	-	-	-	292,441
Total Deferred Inflows of Resources	292,441	-	-	-	292,441
Fund Balances					
Restricted for:					
Public safety	-	-	-	512,977	512,977
Economic development	-	-	-	9,033	9,033
Capital projects	-	-	-	547,649	547,649
Special purpose sales tax projects	-	1,478,950	-	-	1,478,950
General obligation debt	-	-	-	561,815	561,815
Unassigned	3,923,660	-	-	-	3,923,660
Total Fund Balances	3,923,660	1,478,950	-	1,631,474	7,034,084
Total Liabilities, Deferred Inflows, and Fund Balances	$ 4,634,397	$ 1,478,950	$ 618,235	$ 1,640,892	$ 8,372,474

Randolph County, Georgia
Reconciliation of the Governmental Funds Balance Sheet to the Statements of Net Position
December 31, 2021

Total *fund* balances for governmental funds (Page 5)		$ 7,034,084
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	5,521,808	
Buildings	14,103,612	
Machinery	6,748,533	
Construction in progress	54,075	
Total capital assets	26,558,613	
Accumulated depreciation	(11,260,216)	
Total assets - net	15,298,397	15,298,397
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.		292,441
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.		124,695
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.		(5,567,145)
Total net position of governmental activities (Page 2)		$ 17,182,472

Randolph County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Year Ended December 31, 2021

	General	SPLOST	ARP Special Revenue Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 5,156,354	$ 740,724	$ -	$ 905,416	$ 6,802,494
Licenses & permits	32,913	-	-	-	32,913
Fines & forfeitures	267,672	-	-	25,823	293,495
Charges for services	963,258	-	-	115,124	1,078,382
Intergovernmental	1,123,080	-	46,374	323,402	1,492,856
Investment income	10,716	402	640	7,161	18,919
Miscellaneous	138,459	-	-	9,842	148,301
Total Revenues	7,692,452	741,126	47,014	1,386,768	9,867,360
EXPENDITURES					
Current Operating:					
General government	1,760,480	-	47,014	-	1,807,494
Judicial	649,211	-	-	-	649,211
Public safety	2,271,230	-	-	17,446	2,288,676
Public works	987,918	-	-	-	987,918
Health & welfare	43,692	-	-	-	43,692
Cultural & recreation	48,582	-	-	-	48,582
Housing & development	118,610	-	-	-	118,610
Intergovernmental	-	-	-	137,716	137,716
Capital Outlay:					
General government	65,459	-	-	-	65,459
Judicial	836	-	-	257,367	258,203
Public safety	50,900	-	-	-	50,900
Public works	885,964	-	-	528,661	1,414,625
Health & welfare	-	-	-	5,626	5,626
Housing & development	800	-	-	-	800
Debt Service:					
Principal	112,884	415,000	-	283,946	811,830
Interest	9,360	145,626	-	17,340	172,326
Total Expenditures	7,005,926	560,626	47,014	1,248,102	8,861,668
Excess (Deficiency) of Revenues Over Expenditures	686,526	180,500	-	138,666	1,005,692
Fund Balances - beginning	3,237,134	1,298,450	-	1,492,808	6,028,392
Fund Balances - ending	$ 3,923,660	$ 1,478,950	$ -	$ 1,631,474	$ 7,034,084

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, 2021

Net change in fund balances - total governmental funds (Page 7)	$ 1,005,692
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 $1,368,712 exceeded depreciation of $924,279 in the current period.	444,433
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	811,830
Amortization of bond premiums	6,823
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.	(164,593)
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.	13,605
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	(5,480)
Change in net position of governmental activities (Page 4)	$ 2,170,010

Randolph County, Georgia
Statement of Changes in Net Position
Fiduciary Funds
December 31, 2021

	Custodial Funds
ASSETS	
Cash	$ 4,357,602
Due from others	1,337,233
Total Assets	$ 5,694,835
NET POSITION	
Net position - held for others	$ 5,694,835
Total Net Postion	$ 5,694,835

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

Randolph County, Georgia
Statement of Changes in Net Position
Fiduciary Funds
For the Year Ended December 31, 2021

	Custodial Funds
ADDITIONS	
Taxes	$ 7,457,244
Fees	729,026
Total Additions	8,186,270
DEDUCTIONS	
Payment of taxes to other agencies	7,590,029
Payment of fees to other agencies	755,471
Total Deductions	8,345,500
CHANGE IN NET POSITION	(159,230)
NET POSITION BEGINNING OF YEAR, RESTATED	5,854,065
NET POSITION END OF YEAR	$ 5,694,835

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

Randolph County, Georgia
Statement of Net Position
Component Units
December 31, 2021

	Randolph County Board of Health	Randolph County Water Authority	Totals
Assets			
Cash	$ 252,504	$ 12,164	$ 264,668
Accounts receivable	176	899	1,075
Property, plant and equipment, net	-	40,094	40,094
Total assets	252,680	53,157	305,837
Deferred outflows			
Deferred outflows from pension & OPEB plans	22,202	-	22,202
Total deferred outflows	22,202	-	22,202
Total assets and deferred outflows	$ 274,882	$ 53,157	$ 328,039
Current liabilities			
Accounts payable	$ 4,978	$ 2,680	$ 7,658
Long-term liabilities:			
Portion due and payable within one year:			
Notes	-	8,000	8,000
Net pension liability	129,273	-	129,273
Net OBEP liability	29,049	-	29,049
Total liabilities	163,300	10,680	173,980
Deferred inflows			
Deferred inflows from pension & OPEB plans	48,264	-	48,264
Total deferred inflows	48,264	-	48,264
Net position			
Net investment in capital assets	-	32,094	32,094
Restricted for:			
Special use	64,511	-	64,511
Unrestricted	(1,193)	10,383	9,190
Total net position	63,318	42,477	105,795
Total liabilities, deferred inflows, and net position	$ 274,882	$ 53,157	$ 328,039

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, 2021

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	$ 278,852	$ 125,629	$ 229,591	$ 76,368	$ -	$ 76,368
Randolph County Water Authority	34,208	21,680	-	-	(12,528)	(12,528)
Total Component Units	$ 313,060	$ 147,309	$ 229,591	76,368	(12,528)	63,840
General Revenues:						
Investment				-	63	63
Total General Revenues				-	63	63
Change in Net Position				76,368	(12,465)	63,903
Net assets - beginning				(13,050)	54,942	41,892
Net position - ending				$ 63,318	$ 42,477	$ 105,795

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 $2,443 to the regional commission for the year ended December 31, 2021. 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.

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

ARP Special Revenue Fund – Accounts for the County's proceeds from the American Rescue Plan.

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.

Debt Service Funds are used to account for the financial resources for the retirement of debt.

Custodial 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 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 $124,695 as of December 31, 2021.

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, 2021, the carrying amount of the County's cash balances was $7,258,717 and the bank balance was $5,176,110. Of the bank balance, $853,512 was covered by federal depository insurance and $4,322,598 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, 2021. 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, 2021 was as follows:

Governmental Activities:	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:				
Land	$ 130,585	$ -	$ -	$ 130,585
Construction in Progress	30,012	24,063	-	54,075
Total Capital Assets Not Being Depreciated	160,597	24,063	-	184,660
Capital Assets Being Depreciated:				
Infrastructure	4,307,997	1,213,811	-	5,521,808
Building and Improvements	14,103,612	-	-	14,103,612
Equipment, Furniture, and Vehicles	6,617,694	130,838	-	6,748,532
Total Capital Assets Being Depreciated	25,029,303	1,344,649	-	26,373,952
Less Accumulated Depreciation for:				
Infrastructure	525,008	133,070	-	658,078
Building and Improvements	4,220,809	409,840	-	4,630,649
Equipment, Furniture, and Vehicles	5,590,119	381,369	-	5,971,488
Total Accumulated Depreciation	10,335,936	924,279	-	11,260,215
Governmental Activity Assets, Net	$ 14,853,964	$ 444,433	$ -	$ 15,298,397

Depreciation expense was charged to functions as follows:

Governmental Activities:	
General Government	$ 218,761
Public Safety	374,134
Public Works	279,101
Health & Welfare	52,283
Total Governmental Activities Depreciation	$ 924,279

NOTE 4 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Generally, outstanding balances between funds include outstanding charges by one fund to another for services or goods and other miscellaneous receivables and payables between funds. The composition of interfund receivables and payables as of December 31, 2021 is as follows:

Fund	Due From	Due To
General Fund	$ -	$ 1,595
TSPLOST SRF	1,595	-
	$ 1,595	$ 1,595

During the course of normal operations, numerous transactions take place between funds such as expenditures or transfers of resources to provide services, service debt or construct assets. These interfund transactions are eliminated and no interest is charged on such transfers.

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NOTE 5 – 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, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Capital Leases:					
(1) 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)	$ 135,118	$ -	$ (58,747)	$ 76,371	$ 60,830
(2) 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)	183,133	-	(54,137)	128,996	56,074
(3) 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)	128,318	-	(13,946)	114,372	14,605
Total Capital Leases	446,569	-	(126,830)	319,739	131,509
General Obligation Bonds:					
(1) Series 2012 A Bonds, for jail construction, 4.5% to 5.0% maturing April 2030 (Original Amount $6,595,000)	5,240,000	-	(415,000)	4,825,000	435,000
(2) Series 2012 B Bonds, for operating purposes, 4.5% maturing April 2021 (Original Amount $2,000,000)	270,000	-	(270,000)	-	-
Subtotal	5,510,000	-	(685,000)	4,825,000	435,000
Series 2012 A Bond Premiums Amortized	128,683	-	(13,545)	115,138	13,546
Series 2012 B Bond Discounts Amortized	(6,722)	-	6,722	-	-
Total General Obligation Bonds	5,631,961	-	(691,823)	4,940,138	448,546
Totals	$ 6,078,530	$ -	$ (818,653)	$ 5,259,877	$ 580,055

The assets acquired through capital leases are as follows:

	Governmental Activities
Asset:	
Machinery & Equipment	$ 1,136,408
Less: accumulated depreciation	(889,495)
Total	$ 246,913
Current Year Depreciation	$ 161,634

The annual requirements to amortize the capital leases and landfill post-closure obligations as of December 31, 2021 is as follows:

Year Ended	Landfill Postclosure Care	Capital Leases Principal	Capital Leases Interest	Total
2022	$ 57,700	$ 131,509	$ 9,871	$ 199,080
2023	57,700	88,851	5,633	152,184
2024	57,700	99,379	1,429	158,508
2025	43,275	-	-	43,275
Total	$ 216,375	$ 319,739	$ 16,933	$ 553,047

The annual requirements to amortize the general obligation bond obligations as of December 31, 2021 is as follows:

Year Ended	General Obligation Bonds Principal	General Obligation Bonds Interest	Total
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	535,000	126,600	661,600
2027-2030	2,405,000	234,688	2,639,688
Total	4,825,000	$ 1,115,563	$ 5,940,563
Unamortized Premiums	115,138		
	$ 4,940,138		

Changes in Long-Term Liabilities

The following is a summary of the activity in long-term liabilities for the year ended December 31, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Revenue Bonds:					
Series 2012 A Bonds	$ 5,240,000	$ -	$ (415,000)	$ 4,825,000	$ 435,000
Series 2012 B Bonds	270,000	-	(270,000)	-	-
Bond premiums net of discounts	121,961	-	(6,823)	115,138	-
Total bonds payable	5,631,961	-	(691,823)	4,940,138	435,000
Capital leases payable	446,569	-	(126,830)	319,739	131,509
Landfill postclosure costs	274,075	-	(57,700)	216,375	-
Compensated absences	85,413	77,169	(71,689)	90,893	-
Governmental activities long-term liabilities	$ 6,438,018	$ 77,169	$ (948,042)	$ 5,567,145	$ 566,509

NOTE 6 - 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 $2,294,357 and the County's contributions were based on a payroll of $2,264,937 for the year ending December 31, 2021. Employee contributions to the plan amounted to $29,269, or 1.28% of the total covered payroll. Employer contributions to the plan amounted to $13,212 to the plan, or 0.58% of the total covered payroll. A total of 16 employees participated in the plan for the year ended December 31, 2021. The County made its required contributions to the plan amounting to $29,269 to the plan for the year ending December 31, 2021. 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.

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NOTE 7 - 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	$ 662,294	$ (100,479)	$ 561,815
TSPLOST Fund	Restricted for TSPLOST Purposes	379,057	168,092	547,149
Pataula Circuit Drug Court	Restricted for Drug Court Purposes	344,605	67,561	412,166
Hotel/Motel Tax	Restricted for Hotel/Motel Tax Purposes	13,443	(4,410)	9,033
E-911 Fund	Restricted for E-911 Purposes	41,911	(501)	41,410
Jail Fund	Restricted for Jail Fund Purposes	3,221	(254)	2,967
Drug Surcharge Fund	Restricted for Drug Surcharge Purposes	42,341	8,631	50,972
Other Special Projects	Restricted for Other Special Projects	5,436	26	5,462
Capital Projects Funds:				
SPLOST	Restricted for Special Purpose Sales Tax Projects	1,298,450	180,500	1,478,950
CDBG Fund	Restricted for CDBG Projects	500	-	500
Totals		$ 2,791,258	$ 319,166	$ 3,110,424

NOTE 8 - 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 9 – 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 10 - CAPITALIZED INTEREST

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

NOTE 11 - 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, 2021	$	13,443
Hotel/Motel Tax Collected YE 12/31/21		17,681
Amount of Tax Expended in Accordance with the Provisions of OCGA 48-13-51		(22,091)
Balance Held December 31, 2021	$	9,033

NOTE 12 - MATERIAL VIOLATIONS OF LEGAL AND CONTRACTUAL PROVISIONS

The County exceeded the budget in several departments and did not adopt a budget for the ARP Special Revenue Fund. This is in violation of O.C.G.A. 36-81-3.

NOTE 13 - DEFICIT FUND BALANCES

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

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NOTE 14 - 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 ARP SRF. The County was in violation of the following State statute during the year ending December 31, 2021:

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	$ 16,102
Elections	General	$ 156,253
Tax Commissioners	General	$ 39,515
Tax Assessor	General	$ 13,740
General Govt. Buildings and Grounds	General	$ 99,403
Clerk of Courts	General	$ 17,108
Superior Court	General	$ 27,294
District Attorney	General	$ 204
Probate Court	General	$ 21,451
Sheriff	General	$ 168,916
Jail	General	$ 14,459
Emergency Management Services	General	$ 2,514
EMA/Flood Plan Management	General	$ 14,809
Road Department	General	$ 574,132
Dumpsites	General	$ 378,616
Building Inspection	General	$ 13,398
Recreation	General	$ 5,021
Pataula Circuit Drug Court	Special Revenue	$ 245,335
Hotel/Motel Tax	Special Revenue	$ 1,531
E-911	Special Revenue	$ 2,934
ARP	Special Revenue	$ 47,014
Bond Debt Service	Debt Service Fund	$ 6,075

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 15 - GRANTS RECEIVABLE

At December 31, 2021, Randolph County, Georgia did not have any grants receivable.

NOTE 16 - 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 $216,375 as landfill post-closure care liability at December 31, 2021. 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 17 – 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 18 – CONTINGENCIES

The County did not expend over $750,000 in federal grant funds for the year ended December 31, 2021. Therefore the County is not required to comply with the provisions of the Single Audit Act Amendments of 1996.

NOTE 19 - 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.

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NOTE 20 – CUMULATIVE EFFECT OF CHANGE IN ACCOUNTING PRINCIPLE & RESTATEMENT

In conformity with GAAP, as set forth in Statement No. 84 of the Governmental Accounting Standard, "Fiduciary Activities," 2021 net position has be restated for the effects of recording liabilities and net position in the custodial funds, known as agency funds under prior standards. The restatement affected the beginning net position in the custodial funds as follows:

	Probate Court	Magistrate Court	Clerk of Superior Court	Tax Commissioner	Sheriff	Total
Net position, December 31, 2021, as previously reported	$ -	$ -	$ -	$ -	$ -	$ -
Implentation of GASB 84	19,827	1,768	49,919	5,615,582	166,969	5,854,065
Net position, December 31, 2021, as restated	$ 19,827	$ 1,768	$ 49,919	$ 5,615,582	$ 166,969	$ 5,854,065

NOTE 21 – IMPACT OF THE COVID-19 PANDEMIC

In March 2020, the World Health Organization made the assessment that the outbreak of a novel coronavirus (COVID-19) can be characterized as a pandemic. As a result, uncertainties have arisen that may have a significant negative impact on the operating activities and results of the organization. The occurrence and extent of such an impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) voluntary and precautionary restrictions on travel or meetings, (iv) the effects on the financial markets, and (v) the effects on the economy overall, all of which are uncertain.

The County has taken several measures to monitor and mitigate the effects of the COVID-19 virus, such as safety and health measures for its people (such as social distancing and working from home). The County will continue to follow the various government policies and advice and, in parallel, the County will do its utmost to continue its operations in the best and safest way possible without jeopardizing the health of its people

NOTE 22 - SUBSEQUENT EVENTS

Subsequent events were evaluated through December 30, 2022, which is the date the financial statements were available to be issued.

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NOTE 23 – DISCRETELY PRESENTED COMPONENT UNIT – RANDOLPH COUNTY BOARD OF HEALTH

A. Bank Deposits

At June 30, 2021 (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, 2021.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Compensated Absences	$ 17,773	$ -	$ 17,773	$ -	$ -
Totals	$ 17,773	$ -	$ 17,773	$ -	$ -

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, 2021 was 24.66% of annual covered payroll for old and new plan members and 21.57% for GSEPS members. The Health Department's contributions to ERS totaled $-0- for the year ended June 30, 2021. Contributions are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

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

At June 30, 2021, the Health Department reported a liability of $129,273 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2019. An expected total pension liability as of June 30, 2020 was determined using standard roll-forward techniques. The Health Department's proportion of the net pension liability was based on contributions to ERS during the fiscal year ended June 30, 2020. At June 30, 2020, the Health Department's proportion was .003067%, which was an increase of .000290% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Health Department recognized pension expense of ($22,899). At June 30, 2021, 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	$ 1,575	$ -
Change in assumptions	-	-
Net differences between projected and actual earnings on pension plan investments.	1,826	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	7,352	-
Employer contributions subsequent to the measurement date (Including employer specific)	-	-
Total	$ 10,753	$ -

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 pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30,	
2022	$ 3,711
2023	3,326
2024	2,119
2025	1,597
2026	-
Thereafter	-

Actuarial Assumptions

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

Inflation	2.75%
Salary Increases	3.25% - 7.00% including inflation
Investment Rate of Return	7.30%, net of pension plan investment 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, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2009 - June 30, 2014 with the exception of the assumed investment rate of return.

The long-term expected rate of return on pension plan investments was determined using a 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	$ 181,864	$ 129,273	$ 84,392

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 §45-18-25 of the *Official Code of Georgia Annotated* (O.C.G.A) are provided OPEB through the State OPEB Fund - a cost-sharing multiple-employer defined benefit postemployment healthcare plan, reported as an employee trust fund and administered by a Board of Community Health (Board). Title 45 of the O.*C.G.A.* assigns the authority to establish and amend the benefit terms of the group health plan to the Board.

Benefits Provided

The State OPEB Fund provides healthcare benefits for retirees and their dependents due under the group health plan for employees of State 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 $-0- for the year ended June 30, 2021. 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, 2021, the Health Department reported a liability of $33,593 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020. The total OPEB liability

used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2019. An expected total OPEB liability as of June 30, 2020 was determined using standard roll-forward techniques. The Health Department's proportion of the net OPEB liability was actuarially determined based on employer contributions during the fiscal year ended June 30, 2020. At June 30, 2020, the Health Department's proportion was .002985%, which was an increase of .000354% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Health Department recognized OPEB expense of $(39,649). At June 30, 2021, 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	$ -	$ 12,702
Change in assumptions	608	20,666
Net differences between projected and actual earnings on OPEB plan investments.	3,298	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	7,461	14,329
Employer contributions subsequent to the measurement date	-	-
Total	$ 11,367	$ 47,697

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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30,	
2022	$ (26,592)
2023	(9,848)
2024	(631)
2025	741
2026	-
Thereafter	-

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Actuarial Assumptions

The total OPEB liability as of June 30, 2020 was determined by an actuarial valuation as of June 30, 2019 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2020:

Inflation	2.75%
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, 2019 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, 2019 valuation were based on a review of recent plan experience done concurrently with the June 30, 2019 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 7.06%, 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 (6.06%) or 1-percentage-point higher (8.06%) than the current rate:

	1% Decrease (6.06%)	Current Discount Rate (7.06%)	1% Increase (8.06%)
Employer's proportionate share of the net OPEB liability	$ 42,106	$ 33,593	$ 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	$ 25,245	$ 33,593	$ 43,486

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, 2021.

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

At June 30, 2021, the Health Department reported a liability (asset) of $(4,544) for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of June 30, 2020. The total OPEB liability (asset) used to calculate the net OPEB liability (asset) was based on an actuarial valuation as of June 30, 2019. An expected total OPEB liability (asset) as of June 30, 2020 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, 2020. At June 30, 2020, the Health Department's proportion was .001600%, which was an increase of .000319% from its proportion measured as of June 30, 2019.

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For the year ended June 30, 2021, the Health Department recognized OPEB expense of $439. At June 30, 2021, 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	$ 1	$ 42
Changes of assumptions	-	-
Net difference between projected and actual earnings on OPEB plan investments	81	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	-	525
Employer contributions subsequent to the measurement date (Including employer specific)	-	-
Total	$ 82	$ 567

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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	
2022	$ (570)
2023	$ (85)
2024	$ 95
2025	$ 75
2026	$ -
Thereafter	$ -

Actuarial Assumptions

The total OPEB liability as of June 30, 2020 was determined by an actuarial valuation as of June 30, 2019 using the following actuarial assumptions, 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, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2009 - June 30, 2014, with the exception of the long-term assumed rate of return.

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

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30.00%	(.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 1-percentage-point lower (6.30%) or 1-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)	$ (2,521)	$ (4,544)	$ (6,212)

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	$ -	$ 1	$ 1	$ 1,575	$ 1,576
Changes of assumptions	608	-	608	-	608
Net difference betwwen projected and actual earnings on plan investments	3,298	81	3,379	1,826	5,205
Changes in proportion and differences between Employer contributions and proportionate share of contributions	7,461	-	7,461	7,352	14,813
Employer contributions subsequent to the measurement date	-	-	-	-	-
Total	$ 11,367	$ 82	$ 11,449	$ 10,753	$ 22,202

E. DEFERRED INFLOWS OF RESOURCES

	Health Insurance	Life Insurance	OPEB Total	Pension	Total
Differences between expected and actual experience	$ 12,702	$ 42	$ 12,744	$ -	$ 12,744
Changes of assumptions	20,666	-	20,666	-	20,666
Net difference betwwen projected and actual earnings on plan investments	-	-	-	-	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	14,329	525	14,854	-	14,854
Total	$ 47,697	$ 567	$ 48,264	$ -	$ 48,264

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NOTE 24 – DISCRETELY PRESENTED COMPONENT UNIT – RANDOLPH COUNTY WATER AUTHORITY

Bank Deposits

At December 31, 2021, the carrying amount of the Randolph County Water Authority's deposits were $12,164 and the bank balances were $12,754. 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, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Notes Payable	$ 8,000	$ -	$ -	$ 8,000	$ 8,000
Totals	$ 8,000	$ -	$ -	$ 8,000	$ 8,000

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 $8,595.

	Notes Payable		
	Principal	Interest	Totals
2022	$ 8,000	$ 595	$ 8,595
Totals	$ 8,000	$ 595	$ 8,595

Capital Assets

Capital asset activity for the year ended December 31, 2021 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Water System	$ 181,050	$ -	$ -	$ 181,050
Accumulated Depreciation	(133,219)	(7,737)	-	(140,956)
	$ 47,831	$ (7,737)	$ -	$ 40,094

REQUIRED SUPPLEMENTARY INFORMATION

Randolph County, Georgia
Budgetary Comparison Schedule - General Fund
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual Amounts (GAAP Basis)	Variance with Final Budget- Positive (Negative)
REVENUES				
Taxes	$ 4,725,572	$ 4,725,572	$ 5,156,354	$ 430,782
Licenses & Permits	1,400	1,400	32,913	31,513
Intergovernmental	625,936	625,936	1,123,080	497,144
Fines, Forfeitures & Penalties	243,082	243,082	267,672	24,590
Charges for Services	567,580	567,580	963,258	395,678
Investment Income	6,000	6,000	10,716	4,716
Miscellaneous	100,000	100,000	138,459	38,459
Total Revenues	6,269,570	6,269,570	7,692,452	1,422,882
EXPENDITURES				
General Government				
Legislative	1,442,636	1,442,636	576,953	865,683
Executive	51,902	51,902	68,004	(16,102)
Elections	77,920	77,920	234,173	(156,253)
Tax Commissioner	159,850	159,850	199,365	(39,515)
Tax Assessor	152,632	152,632	166,372	(13,740)
General Govt. Buildings and Grounds	481,669	481,669	581,072	(99,403)
Total General Government	2,366,609	2,366,609	1,825,939	540,670
Judicial				
Clerk of Courts	166,318	166,318	183,426	(17,108)
Bd of Equalization	7,200	7,200	2,560	4,640
Superior Court	188,982	188,982	216,276	(27,294)
District Attorney	11,000	11,000	11,204	(204)
Magistrate Court	95,219	95,219	94,716	503
Probate Court	114,679	114,679	136,130	(21,451)
Juvenile Court	10,582	10,582	5,735	4,847
Total Judicial	593,980	593,980	650,047	(56,067)
Public Safety				
Sheriff	833,477	833,477	1,002,393	(168,916)
Jail	945,296	945,296	959,755	(14,459)
Forestry Service	18,980	18,980	18,980	-
Emergency Management Services	152,500	152,500	155,014	(2,514)
Coroner/Medical Examiner	23,492	23,492	21,511	1,981
E-911	54,500	54,500	39,097	15,403
EMA/Flood Plan Management	110,571	110,571	125,380	(14,809)
Total Public Safety	2,138,816	2,138,816	2,322,130	(183,314)
Public Works				
Road Department	843,060	843,060	1,417,192	(574,132)
Dumpsites	58,311	58,311	436,927	(378,616)
Landfill - Closure/Post-Closure Cost	30,000	30,000	19,763	10,237
Total Public Works	931,371	931,371	1,873,882	(942,511)

Randolph County, Georgia
Budgetary Comparison Schedule - General Fund
For the Year Ended December 31, 2021

	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	8,080	2,024
Welfare & Assistance	10,912	10,912	10,604	308
Total Health and Welfare	46,024	46,024	43,692	2,332
Culture and Recreation				
Recreation	15,061	15,061	20,082	(5,021)
Library	28,500	28,500	28,500	-
Total Culture and Recreation	43,561	43,561	48,582	(5,021)
Housing and Development				
County Extension	67,885	67,885	46,688	21,197
Building Inspection	59,324	59,324	72,722	(13,398)
Total Housing and Development	127,209	127,209	119,410	7,799
Debt Service				
Principal	27,000	27,000	112,884	(85,884)
Interest	-	-	9,360	(9,360)
Total Debt Service	27,000	27,000	122,244	(95,244)
Total Expenditures - All Departments	6,274,570	6,274,570	7,005,926	(731,356)
Net Excess	(5,000)	(5,000)	686,526	691,526
SPECIAL ITEMS				
Proceeds from Sale of Capital Assets	5,000	5,000	-	(5,000)
Special Items	5,000	5,000	-	(5,000)
Net Excess after Other Financing Sources & Special Items	-	-	686,526	686,526
Fund Balance - beginning	3,237,134	3,237,134	3,237,134	-
Fund Balance - ending	$ 3,237,134	$ 3,237,134	$ 3,923,660	$ (686,526)

Randolph County, Georgia
ARP - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Intergovernmental	$ -	$ -	$ 46,374	$ 46,374
Interest	-	-	640	640
Total Revenues	-	-	47,014	47,014
Expenditures				
General Government	-	-	47,014	(47,014)
Total Expenditures	-	-	47,014	(47,014)
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Fund Balance - Beginning	5,436	5,436	5,436	-
Fund Balance - Ending	$ 5,436	$ 5,436	$ 5,436	$ -

SUPPLEMENTAL INFORMATION

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Randolph County, Georgia
Non-Major - Governmental Funds
Combining Balance Sheet
December 31, 2021

	Special Revenue Funds							Capital Project Fund	Debt Service Fund	
	TSPLOST	Pataula Circuit Drug Court	Hotel/Motel Tax	E-911	Jail	Drug Surcharge	Other Special Projects	CDBG	Bond Debt Service	Total
Assets										
Cash in Bank	$ 458,409	$ 412,466	$ 6,454	$ 19,896	$ 2,967	$ 50,972	$ 5,462	$ 500	$ 561,815	$ 1,518,941
Taxes Receivable	97,858	-	2,579	-	-	-	-	-	-	100,437
Accounts Receivable	-	-	-	21,514	-	-	-	-	-	21,514
Total Assets	$ 556,267	$ 412,466	$ 9,033	$ 41,410	$ 2,967	$ 50,972	$ 5,462	$ 500	$ 561,815	$ 1,640,892
Liabilities & Fund Balances										
Liabilities										
Accounts Payable	$ 7,523	$ 300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,823
Due to Other Funds	1,595	-	-	-	-	-	-	-	-	1,595
Total Liabilities	9,118	300	-	-	-	-	-	-	-	9,418
Fund Balances										
Restricted for:										
Capital Projects	547,149	-	-	-	-	-	-	500	-	547,649
Public Safety	-	412,166	-	41,410	2,967	50,972	5,462	-	-	512,977
Economic Development	-	-	9,033	-	-	-	-	-	-	9,033
General Obligation Debt	-	-	-	-	-	-	-	-	561,815	561,815
Total Fund Balances	547,149	412,166	9,033	41,410	2,967	50,972	5,462	500	561,815	1,631,474
Total Liabilities & Fund Balances	$ 556,267	$ 412,466	$ 9,033	$ 41,410	$ 2,967	$ 50,972	$ 5,462	$ 500	$ 561,815	$ 1,640,892

Randolph County, Georgia
Non-Major - Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2021

	Special Revenue Funds							Capital Project Fund	Debt Service Fund	
	TSPLOST	Pataula Circuit Drug Court	Hotel/Motel Tax	E-911	Jail	Drug Surcharge	Other Special Projects	CDBG	Bond Debt Service	Total
Revenues										
Fines	$ -	$ -	$ -	$ -	$ 17,192	$ 8,631	$ -	$ -	$ -	$ 25,823
Charges for Services	-	-	-	115,124	-	-	-	-	-	115,124
Intergovernmental	-	323,402	-	-	-	-	-	-	-	323,402
Interest	2,328	1,142	-	-	-	-	26	-	3,665	7,161
Taxes	713,561	-	17,681	-	-	-	-	-	174,174	905,416
Miscellaneous	-	6,010	-	-	-	-	-	-	3,832	9,842
Total Revenues	715,889	330,554	17,681	115,124	17,192	8,631	26	-	181,671	1,386,768
Expenditures										
Current Operating:										
Public Safety	-	-	-	-	17,446	-	-	-	-	17,446
Intergovernmental	-	-	22,091	115,625	-	-	-	-	-	137,716
Capital Outlay:										
Judicial	-	257,367	-	-	-	-	-	-	-	257,367
Health	-	5,626	-	-	-	-	-	-	-	5,626
Public Works	528,661	-	-	-	-	-	-	-	-	528,661
Debt Service:										
Principal	13,946	-	-	-	-	-	-	-	270,000	283,946
Interest	5,190	-	-	-	-	-	-	-	12,150	17,340
Total Expenditures	547,797	262,993	22,091	115,625	17,446	-	-	-	282,150	1,248,102
Excess (deficiency) of revenues over expenditures	168,092	67,561	(4,410)	(501)	(254)	8,631	26	-	(100,479)	138,666
Fund Balance - Beginning	379,057	344,605	13,443	41,911	3,221	42,341	5,436	500	662,294	1,492,808
Fund Balance - Ending	$ 547,149	$ 412,166	$ 9,033	$ 41,410	$ 2,967	$ 50,972	$ 5,462	$ 500	$ 561,815	$ 1,631,474

Randolph County, Georgia
Transportation Special Local Option Sales Tax - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Taxes	$ 700,000	$ 700,000	$ 713,561	$ 13,561
Interest	6,000	6,000	2,328	(3,672)
Total Revenues	706,000	706,000	715,889	9,889
Expenditures				
Public Roads & Bridges	724,444	724,444	528,661	195,783
Debt Service:				
Principal	107,138	107,138	13,946	93,192
Interest	5,190	5,190	5,190	-
Total Expenditures	836,772	836,772	547,797	288,975
Excess (Deficiency) of Revenues Over Expenditures	(130,772)	(130,772)	168,092	298,864
Other Financing Sources				
Transfers In	130,772	130,772	-	(130,772)
Total Other Financing Sources	130,772	130,772	-	(130,772)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	-	-	168,092	168,092
Fund Balance - Beginning	379,057	379,057	379,057	-
Fund Balance - Ending	$ 379,057	$ 379,057	$ 547,149	$ 168,092

Randolph County, Georgia
Pataula Circuit Drug Court - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Intergovernmental	$ 13,130	$ 13,130	$ 323,402	$ 310,272
Interest	2,000	2,000	1,142	(858)
Miscellaneous	2,528	2,528	6,010	3,482
Total Revenues	17,658	17,658	330,554	312,896
Expenditures				
Judicial	820	820	257,367	(256,547)
Health	16,838	16,838	5,626	11,212
Total Expenditures	17,658	17,658	262,993	(245,335)
Excess (Deficiency) of Revenues Over Expenditures	-	-	67,561	67,561
Fund Balance - Beginning	344,605	344,605	344,605	-
Fund Balance - Ending	$ 344,605	$ 344,605	$ 412,166	$ 67,561

Randolph County, Georgia
Hotel/Motel Tax - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Taxes	$ 20,560	$ 20,560	$ 17,681	$ (2,879)
Total Revenues	20,560	20,560	17,681	(2,879)
Expenditures				
Intergovernmental	20,560	20,560	22,091	(1,531)
Total Expenditures	20,560	20,560	22,091	(1,531)
Excess (Deficiency) of Revenues Over Expenditures	-	-	(4,410)	(4,410)
Fund Balance - Beginning	13,443	13,443	13,443	-
Fund Balance - Ending	$ 13,443	$ 13,443	$ 9,033	$ (4,410)

Randolph County, Georgia
E-911 - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Charges for Service	$ 112,691	$ 112,691	$ 115,124	$ 2,433
Total Revenues	112,691	112,691	115,124	2,433
Expenditures				
Intergovernmental	112,691	112,691	115,625	(2,934)
Total Expenditures	112,691	112,691	115,625	(2,934)
Excess (Deficiency) of Revenues Over Expenditures	-	-	(501)	(501)
Fund Balance-Beginning	41,911	41,911	41,911	-
Fund Balance-End of Period	$ 41,911	$ 41,911	$ 41,410	$ (501)

Randolph County, Georgia
Jail - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fines	$ 25,602	$ 25,602	$ 17,192	$ (8,410)
Total Revenues	25,602	25,602	17,192	(8,410)
Expenditures				
Public Safety	25,602	25,602	17,446	8,156
Total Expenditures	25,602	25,602	17,446	8,156
Excess (Deficiency) of Revenues Over Expenditures	-	-	(254)	(254)
Fund Balance - Beginning	3,221	3,221	3,221	-
Fund Balance - Ending	$ 3,221	$ 3,221	$ 2,967	$ (254)

Randolph County, Georgia
Drug Surcharge - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fines	$ 8,258	$ 8,258	$ 8,631	$ 373
Total Revenues	8,258	8,258	8,631	373
Expenditures				
Judicial	8,258	8,258	-	8,258
Total Expenditures	8,258	8,258	-	8,258
Excess (Deficiency) of Revenues Over Expenditures	-	-	8,631	8,631
Fund Balance - Beginning	42,341	42,341	42,341	-
Fund Balance - Ending	$ 42,341	$ 42,341	$ 50,972	$ 8,631

Randolph County, Georgia
Other Special Projects - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Interest	$ -	$ -	$ 26	$ 26
Total Revenues	-	-	26	26
Expenditures				
Public Safety	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	26	26
Fund Balance - Beginning	5,436	5,436	5,436	-
Fund Balance - Ending	$ 5,436	$ 5,436	$ 5,462	$ 26

Randolph County, Georgia
Bond Debt Service - Debt Service Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Taxes	$ 272,575	$ 272,575	$ 174,174	$ (98,401)
Interest	3,500	3,500	3,665	165
Miscellaneous	-	-	3,832	3,832
Total Revenues	276,075	276,075	181,671	(94,404)
Expenditures				
General Government	276,075	276,075	282,150	(6,075)
Total Expenditures	276,075	276,075	282,150	(6,075)
Excess (Deficiency) of Revenues Over Expenditures	-	-	(100,479)	(100,479)
Fund Balance - Beginning	662,294	662,294	662,294	-
Fund Balance - Ending	$ 662,294	$ 662,294	$ 561,815	$ (100,479)

Randolph County, Georgia
For the Year Ended December 31, 2021

FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or funds.

Tax Commissioner - to account for the collection of property taxes, motor vehicle taxes and title fees and mobile home fees, etc. which are disbursed to various taxing units.

Clerk of Superior Court - to account for the collection of various fines, forfeitures, jury fund receipts, real estate transfer taxes, recording of intangibles, fees, civil awards, etc. which are disbursed to other parties.

Magistrate Court - to account for the collection of fees in jurisdiction of small claims courts, which are disbursed to other parties.

Probate Court - to account for the collection of fees in jurisdiction of the probate court, which are disbursed to other parties.

Sheriff - to account for collection of cash bonds, fines, forfeitures, etc. which are disbursed to other parties.

Randolph County, Georgia
Fiduciary Funds
Combining Statement of Fiduciary Net Position
For the Year Ended December 31, 2021

	Custodial Funds					
	Probate Court	Magistrate Court	Clerk of Superior Court	Tax Commissioner	Sheriff	Total Custodial Funds
ASSETS						
Cash	$ 18,957	$ 31	$ 32,936	$ 4,162,547	$ 143,131	$ 4,357,602
Due from others	-	-	-	1,337,233	-	1,337,233
Total Assets	$ 18,957	$ 31	$ 32,936	$ 5,499,780	$ 143,131	$ 5,694,835
NET POSITION						
Net position-held for others	$ 18,957	$ 31	$ 32,936	$ 5,499,780	$ 143,131	$ 5,694,835
Total Net Position	$ 18,957	$ 31	$ 32,936	$ 5,499,780	$ 143,131	$ 5,694,835

Randolph County, Georgia
Fiduciary Funds
Combining Statement of Changes in Fiduciary Net Position
For the Year Ended December 31, 2021

	Custodial Funds					
	Probate Court	Magistrate Court	Clerk of Superior Court	Tax Commissioner	Sheriff	Total Custodial Funds
ADDITIONS						
Taxes	$ -	$ -	$ 102,573	$ 7,354,671	$ -	$ 7,457,244
Fees	281,762	50,995	67,842	5,481	322,946	729,026
Total Additions	281,762	50,995	170,415	7,360,152	322,946	8,186,270
DEDUCTIONS						
Payment of taxes to other agencies	-	-	119,556	7,470,473	-	7,590,029
Payment of fees to other agencies	282,632	52,732	67,842	5,481	346,784	755,471
Total Deductions	282,632	52,732	187,398	7,475,954	346,784	8,345,500
CHANGE IN NET POSITION	(870)	(1,737)	(16,983)	(115,802)	(23,838)	(159,230)
NET POSITION BEGINNING OF YEAR, RESTATED	19,827	1,768	49,919	5,615,582	166,969	5,854,065
NET POSITION END OF YEAR	$ 18,957	$ 31	$ 32,936	$ 5,499,780	$ 143,131	$ 5,694,835

STATE REPORTING REQUIREMENTS

Randolph County, Georgia
Annual Report of 9-1-1 Expenditures
For the Year Ended December 31, 2021

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(f)	
	_____		$ -
	_____		$ -
	_____		$ -
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, 2021

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		$	115,625
			$	-

Randolph County, Georgia
Annual Report of 9-1-1 Expenditures
For the Year Ended December 31, 2021

		$ -
		$ -
		$ -
		$ -
		$ -
		$ -
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)	$ 115,625

Reconciling Note:

Non-Allowable Items	
Professional Fees	-
Total Expenditures on Combining Statement of Revenues, Expenditures & Changes in Fund Balance	$ 115,625

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 12/30/2022

Print Name of Chief Elected Official Wesley L. Williams

Title of Chief Elected Official Chairman

Signature of Finance Director Official Taryn M Roberson Date 12/30/2022

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, 2021

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	$ 560,626	$ 1,220,476	
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	$ 560,626	$ 1,220,476	23.47%

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

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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, 2021, 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 30, 2022. 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 30, 2022

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 a budget for a special revenue fund 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 2021 year. This effort to improve the financial reporting process will include, but not be limited to just, additional training.