Randolph County, Georgia

Financial Statements

For the Year Ended

December 31, 2022

Randolph County, Georgia
For the Year Ended December 31, 2022
Table of Contents

FINANCIAL SECTION	Page
Independent Auditors' Report	1
Basic Financial Statements	
Statement of Net Position	2
Statement of Activities	3-4
Balance Sheet - Governmental Funds	5
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	6
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	7
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Net Activities	8
Statement of Net Position - Fiduciary Funds	9
Statement of Changes in Net Position - Fiduciary Funds	10
Statement of Net Position - Component Units	11
Statement of Activities - Component Units	12
Notes to the Financial Statements	13-35
Required Supplementary Information:	
Major Funds:	
Budgetary Comparison Schedule - General Fund	36-37
TSPLOST - Special Revenue Fund - Budgetary Comparison Schedule (Non-GAAP)	38
ARP - Special Revenue Fund - Budgetary Comparison Schedule (Non-GAAP)	39
Supplemental Information	
Combining and Individual Fund Statements and Schedules:	
Governmental Funds:	
Non-Major Governmental Funds:	
Non-Major- Governmental Funds - Combining Balance Sheet	40

Randolph County, Georgia
For the Year Ended December 31, 2022
Table of Contents

Non-Major - Governmental Funds - Combining Statement of Revenues, Expenditures and Changes in Fund Balance 41

Pataula Circuit Drug Court - Special Revenue Fund - Budgetary Comparison Schedule (Non-GAAP) 42

Hotel/Motel Tax - Special Revenue Fund - Budgetary Comparison Schedule (Non-GAAP) 43

E-911 - Special Revenue Fund - Budgetary Comparison Schedule (Non-GAAP) 44

Jail - Special Revenue Fund - Budgetary Comparison Schedule (Non-GAAP) 45

Drug Surcharge - Special Revenue Fund - Budgetary Comparison Schedule (Non-GAAP) 46

Other Special Projects - Special Revenue Fund - Budgetary Comparison Schedule (Non-GAAP) 47

Bond Debt Service - Debt Service Fund - Budgetary Comparison Schedule (Non-GAAP) 48

Fiduciary Funds - Combining Statement of Fiduciary Net Position 49

Fiduciary Funds - Combining Statement of Changes in Fiduciary Net Position 50

STATE REPORTING REQUIREMENTS

Annual Report of 9-1-1 Expenditures 51-53

Schedule of Special Purpose Local Option Sales Tax 2012-2017 & 2018-2023 54

GOVERNMENTAL AUDITING STANDARDS REQUIREMENTS

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* 55

Schedule of Findings and Responses 56-58

Perry L. Henry, LLC
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INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Randolph County, Georgia
Cuthbert, Georgia

Report on the Financial Statements

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, 2022, 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, 2022, 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.

We did not audit the financial statements of Randolph County Board of Health, which represent .98%, .80%, and 3.06%, respectively, of the assets, net position, and revenues of Randolph County, Georgia as of December 31, 2022, and the respective changes in financial position, and where applicable, cash flows thereof for the year then 2022. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for December 31, 2022, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States *(Government Auditing Standards).* 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 the County 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.

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

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

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 36-39 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 Reporting Required By Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Perry L. Henry, LLC

Perry L. Henry, LLC
Bainbridge, Georgia
August 9, 2023

Randolph County, Georgia
Statement of Net Position
December 31, 2022

	Governmental Activities	Total	Total Component Units
ASSETS			
Cash on hand and in banks	$ 7,512,242	$ 7,512,242	$ 251,427
Receivables (net, where applicable, of allowances for uncollectible):			
Taxes	987,588	987,588	-
Accounts	55,247	55,247	1,293
Prepaid expenses	80,250	80,250	-
Land and construction in progress	208,035	208,035	-
Right-to-use leased assets, net of amortization	136,180	136,180	-
Other capital assets, net of depreciation	15,554,117	15,554,117	32,358
Total Assets	24,533,659	24,533,659	285,078
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflow of resources-OPEB	-	-	4,748
Total Deferred Outflows of Resources	-	-	4,748
LIABILITIES			
Accounts payable	87,391	87,391	3,579
Unearned revenue	611,900	611,900	-
Due to other governments	-	-	23,574
Long-term liabilities:			
Portion due and payable within one year:			
Bonds	460,000	460,000	-
Notes	143,946	143,946	5,900
Lease payable	44,084	44,084	-
Portion due and payable after one year:			
Bonds	4,031,592	4,031,592	-
Notes	353,776	353,776	-
Lease payable	86,334	86,334	-
Accrued closure/postclosure costs	158,675	158,675	-
Compensated absences payable	79,442	79,442	-
Total Liabilities	6,057,140	6,057,140	33,053
DEFERRED INFLOWS OF RESOURCES			
Deferred inflow of resources-OPEB	-	-	73,535
Total Deferred Inflows of Resources	-	-	73,535
NET POSITION			
Net investment in capital assets	10,506,240	10,506,240	26,458
Restricted for:			
Special revenue projects	1,087,095	1,087,095	-
Capital projects	1,831,514	1,831,514	-
General obligation debt	570,088	570,088	-
Other projects:			
Public health programs	-	-	67,754
Unrestricted	4,481,582	4,481,582	89,026
Total Net Position	$ 18,476,519	$ 18,476,519	$ 183,238

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

Randolph County, Georgia
Statement of Activities
For the Year Ended December 31, 2022

Functions/Programs	Expenses	Program Revenues: Fees, Fines and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Total	Component Units
Governmental:							
General government	$ 2,046,140	$ 453,939	$ -	$ 1,209,991	$ (382,210)	$ (382,210)	
Judicial	911,509	277,505	-	6,093	(627,911)	(627,911)	
Public safety	3,578,779	563,238	-	-	(3,015,541)	(3,015,541)	
Public works	1,639,457	16,287	-	3,285	(1,619,885)	(1,619,885)	
Health and welfare	93,650	-	-	-	(93,650)	(93,650)	
Culture and recreation	44,375	-	-	-	(44,375)	(44,375)	
Housing and development	130,097	22,470	-	-	(107,627)	(107,627)	
Interest on long-term debt	19,758	-	-	-	(19,758)	(19,758)	
Total Governmental Activities	$ 8,463,765	$ 1,333,439	$ -	$ 1,219,369	(5,910,957)	(5,910,957)	
Component Units:							
Randolph County Board of Health	$ 222,825	$ 99,193	$ 209,968	$ -			$ 86,336
Randolph County Water Authority	33,957	22,923	2,100	-			(8,934)
Total Component Units	$ 256,782	$ 122,116	$ 212,068	$ -			77,402

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

Randolph County, Georgia
Statement of Activities
For the Year Ended December 31, 2022

Functions/Programs	Expenses	Program Revenues: Fees, Fines and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Total	Component Units
Changes in net position:							
Net (expenses) revenue (Page 3)					(5,910,957)	(5,910,957)	77,402
General revenues:							
Taxes:							
Property taxes, levied for general purposes					4,523,430	4,523,430	-
Sales taxes					1,837,771	1,837,771	-
Alcoholic beverages taxes					15,393	15,393	-
Penalties and interest on delinquent taxes					39,025	39,025	-
Insurance premium tax					178,641	178,641	-
Franchise taxes					312,746	312,746	-
Investment earnings					16,794	16,794	41
Miscellaneous					281,204	281,204	-
Total general revenues and special items					7,205,004	7,205,004	41
Change in net position					1,294,047	1,294,047	77,443
Net position - beginning					17,182,472	17,182,472	105,795
Net position - ending					$ 18,476,519	$ 18,476,519	$ 183,238

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

Randolph County, Georgia
Balance Sheet
Governmental Funds
December 31, 2022

	General	SPLOST Capital Projects Fund	TSPLOST Special Revenue Fund	ARP Special Revenue Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash on hand and in banks	$ 3,661,854	$ 1,508,424	$ 92,217	$ 1,105,501	$ 1,144,246	$ 7,512,242
Receivables (net, where applicable, of allowances for uncollectible):						
Taxes, including interest, penalties & liens	754,027	128,020	103,948	-	1,593	987,588
Accounts	35,997	-	-	-	19,250	55,247
Due from other funds	1,595	-	-	-	-	1,595
Total Assets	$ 4,453,473	$ 1,636,444	$ 196,165	$ 1,105,501	$ 1,165,089	$ 8,556,672
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES						
Liabilities						
Accounts payable	$ 62,339	$ -	$ -	$ -	$ 1,007	$ 63,346
Unearned revenue	-	-	-	611,900	-	611,900
Due to other funds	-	-	1,595	-	-	1,595
Other payables	24,045	-	-	-	-	24,045
Total Liabilities	86,384	-	1,595	611,900	1,007	700,886
Deferred Inflows of Resources						
Unavailable revenues- property taxes	123,571	-	-	-	-	123,571
Total Deferred Inflows of Resources	123,571	-	-	-	-	123,571
Fund Balances						
Restricted for:						
Public safety	-	-	-	493,601	588,718	1,082,319
Economic development	-	-	-	-	4,776	4,776
Capital projects	-	-	-	-	500	500
Special purpose sales tax projects	-	1,636,444	194,570	-	-	1,831,014
General obligation debt	-	-	-	-	570,088	570,088
Unassigned	4,243,518	-	-	-	-	4,243,518
Total Fund Balances	4,243,518	1,636,444	194,570	493,601	1,164,082	7,732,215
Total Liabilities, Deferred Inflows, and Fund Balances	$ 4,453,473	$ 1,636,444	$ 196,165	$ 1,105,501	$ 1,165,089	$ 8,556,672

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

Randolph County, Georgia
Reconciliation of the Governmental Funds Balance Sheet to the Statements of Net Position
December 31, 2022

Total *fund* balances for governmental funds (Page 5)		$ 7,732,215
Total *net position* reported for governmental activities in the Statement of Net Position is different because:		
Capital assets and right-to-use 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	6,271,920	
Buildings	14,109,637	
Machinery	7,388,605	
Construction in progress	77,450	
Right-to-use assets	172,445	
Total capital assets and right-to-use assets	28,150,642	
Accumulated depreciation & amortization	(12,252,310)	
Total assets - net	15,898,332	15,898,332
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.		123,571
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.		80,250
Long-term liabilities, including notes payable, lease payable, and compensated absences are not due and payable in the current period and therefore are reported in the funds.		(5,357,849)
Total net position of governmental activities (Page 2)		$ 18,476,519

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

Randolph County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Year Ended December 31, 2022

	General	SPLOST Capital Projects Fund	TSPLOST Special Revenue Fund	ARP Special Revenue Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	$ 5,505,650	$ 786,494	$ 760,665	$ -	$ 23,420	$ 7,076,229
Licenses & permits	23,355	-	-	-	-	23,355
Fines & forfeitures	252,720	-	-	-	21,140	273,860
Charges for services	909,191	-	-	-	124,274	1,033,465
Intergovernmental	226,207	-	-	658,274	331,604	1,216,085
Investment income	8,163	491	2,794	4,554	4,076	20,078
Miscellaneous	279,969	-	-	-	3,644	283,613
Total Revenues	7,205,255	786,985	763,459	662,828	508,158	9,926,685
EXPENDITURES						
Current operating:						
General government	1,706,213	-	-	82,730	-	1,788,943
Judicial	644,286	-	-	-	-	644,286
Public safety	2,856,280	-	-	-	16,229	2,872,509
Public works	1,141,887	-	-	-	-	1,141,887
Health & welfare	45,122	-	-	-	-	45,122
Cultural & recreation	44,375	-	-	-	-	44,375
Housing & development	109,242	-	-	-	-	109,242
Intergovernmental	-	-	-	-	140,419	140,419
Capital outlay:						
General government	326,335	-	-	-	-	326,335
Judicial	-	-	-	-	255,636	255,636
Public safety	-	9,950	-	-	-	9,950
Public works	333,003	-	1,135,252	-	-	1,468,255
Health & welfare	-	-	-	-	16,117	16,117
Housing & development	34,579	-	-	-	-	34,579
Debt service:						
Principal	141,456	435,000	55,023	-	-	631,479
Interest	10,731	184,541	9,027	-	-	204,299
Total Expenditures	7,393,509	629,491	1,199,302	82,730	428,401	9,733,433
Excess (Deficiency) of Revenues Over Expenditures	(188,254)	157,494	(435,843)	580,098	79,757	193,252
OTHER FINANCING SOURCES (USES)						
Proceeds from debt agreements	332,434	-	-	-	-	332,434
Lease liabilities issued	89,181	-	83,264	-	-	172,445
Transfers in	86,497	-	-	-	-	86,497
Transfers out	-	-	-	(86,497)	-	(86,497)
Total Other Financing Sources (Uses)	508,112	-	83,264	(86,497)	-	504,879
Net Change in Fund Balances	319,858	157,494	(352,579)	493,601	79,757	698,131
Fund Balances - Beginning	3,923,660	1,478,950	547,149	-	1,084,325	7,034,084
Fund Balances - Ending	$ 4,243,518	$ 1,636,444	$ 194,570	$ 493,601	$ 1,164,082	$ 7,732,215

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, 2022

Net change in fund balances - total governmental funds (Page 7)	$ 698,131
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 or amortization expense. This is the amount by which capital outlay of $1,592,030 exceeded depreciation and amortization of $992,094 in the current period.	599,936
Governmental funds report debt proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of principal as an expenditure. In contrast, the Statement of Activities reports this as a reduction of liabilities on the Statement of Net Position.	140,145
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.	(168,873)
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.	(44,445)
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	11,453
Change in net position of governmental activities (Page 4)	$ 1,294,047

Randolph County, Georgia
Statement of Net Position
Fiduciary Funds
December 31, 2022

	Custodial Funds
Assets	
Cash	$ 4,886,073
Due from others	658,108
Total Assets	$ 5,544,181
Net Position	
Net position - held for others	$ 5,544,181
Total Net Postion	$ 5,544,181

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, 2022

	Custodial Funds
Additions	
Taxes	$ 7,684,210
Fees	771,770
Total Additions	8,455,980
Deductions	
Payment of taxes to other agencies	7,791,483
Payment of fees to other agencies	815,151
Total Deductions	8,606,634
Change in Net Position	(150,654)
Net Position - Beginning	5,694,835
Net Position - Ending	$ 5,544,181

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

Randolph County, Georgia
Statement of Net Position
Component Units
December 31, 2022

	Randolph County Board of Health	Randolph County Water Authority	Totals
Assets			
Cash	$ 242,425	$ 9,002	$ 251,427
Accounts receivable	414	879	1,293
Property, plant and equipment, net	-	32,358	32,358
Total assets	242,839	42,239	285,078
Deferred outflows			
Deferred outflows from pension & OPEB plans	4,748	-	4,748
Total deferred outflows	4,748	-	4,748
Total assets and deferred outflows	$ 247,587	$ 42,239	$ 289,826
Liabilities			
Accounts payable	$ 824	$ 2,755	$ 3,579
Due to DPH	23,574	-	23,574
Long-term liabilities:			
Notes payable due within one year:			
Notes	-	5,900	5,900
Total liabilities	24,398	8,655	33,053
Deferred inflows			
Deferred inflows from pension & OPEB plans	73,535	-	73,535
Total deferred inflows	73,535	-	73,535
Net position			
Net investment in capital assets	-	26,458	26,458
Restricted for:			
Special use	67,754	-	67,754
Unrestricted	81,900	7,126	89,026
Total net position	149,654	33,584	183,238
Total liabilities, deferred inflows, and net position	$ 247,587	$ 42,239	$ 289,826

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, 2022

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	$ 222,825	$ 99,193	$ 209,968	$ 86,336	$ -	$ 86,336
Randolph County Water Authority	33,957	22,923	2,100	-	(8,934)	(8,934)
Total Component Units	$ 256,782	$ 122,116	$ 212,068	86,336	(8,934)	77,402
General Revenues:						
Investment				-	41	41
Total General Revenues				-	41	41
Change in Net Position				86,336	(8,893)	77,443
Net Position - Beginning				63,318	42,477	105,795
Net Position - Ending				$ 149,654	$ 33,584	$ 183,238

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. 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.

Transportation Special Purpose Local Option Sales Tax Fund – Special Revenue Fund – This fund accounts for the County's proceeds for the regional Transportation Special Purpose Sales Tax.

ARP – Special Revenue Fund – This 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 debt agreements.

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 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.

The lease receivable is measured at the present value of lease payments expected to be received during the lease term. Under the lease agreement, the County may receive variable lease payments that are dependent upon the lessee's revenue. The variable payments are recorded as an inflow of resources in the period the payment is received.

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 $80,250 as of December 31, 2022.

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
Right-To-Use Lease Assets- Equipment	3-20

Leases

The determination of whether an arrangement is a lease is made at the lease's inception. Under GASB Statement No. 87, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed. Right to use lease assets and the related lease liabilities are recorded on the statement of financial position.

The County recognizes right to use lessee asset and related lease liability at the commencement of the lease term unless the lease is a short-term lease or it transfers ownership of the underlying asset. The lease liability is measured at the present value of payments expected to be made during the lease term (less any lease incentives). The right to use lease asset is measured at the amount of the initial measurement of the related lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs.

The County reduces the lease liability as payments are made and recognize interest on the lease liability. The County amortizes the right to use lease asset over the shorter of the lease term or the useful life of the underlying asset.

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, 2022, the carrying amount of the County's cash balances was $7,512,242 and the bank balance was $4,913,132. Of the bank balance, $670,364 was covered by federal depository insurance and $4,242,768 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, 2022. 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.

NOTE 3 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2022 was as follows:

Governmental Activities:	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:				
Land	$ 130,585	$ -	$ -	$ 130,585
Construction in Progress	54,075	23,375	-	77,450
Total Capital Assets Not Being Depreciated	184,660	23,375	-	208,035
Depreciable Assets:				
Infrastructure	5,521,808	750,112	-	6,271,920
Building and Improvements	14,103,612	6,025	-	14,109,637
Equipment, Furniture, and Vehicles	6,748,532	640,073	-	7,388,605
Right-To-Use Equipment	-	172,445	-	172,445
Total Depreciable Assets	26,373,952	1,568,655	-	27,942,607
Less Accumulated Depreciation for:				
Infrastructure	658,078	162,637	-	820,715
Building and Improvements	4,630,649	409,464	-	5,040,113
Equipment, Furniture, and Vehicles	5,971,488	383,729	-	6,355,217
Total Accumulated Depreciation	11,260,215	955,830	-	12,216,045
Less Accumulated Amortization for:				
Right-To-Use Equipment	-	36,265	-	36,265
Governmental Activity Assets, Net	$ 15,298,397	$ 636,200	$ -	$ 15,898,332

Depreciation & amortization expense was charged to functions as follows:

Governmental Activities:	
General Government	$ 254,334
Public Safety	390,741
Public Works	298,492
Health & Welfare	48,528
Total Governmental Activities Depreciation	$ 992,095

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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, 2022 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.

	Transfers In	
Transfers Out	General Fund	Total
ARP SRF	$ 86,497	$ 86,497
Total	$ 86,497	$ 86,497

$86,497 was transferred from the ARP Special Revenue Fund to the General Fund for reimbursement of qualified expenditures.

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NOTE 5 – LONG-TERM DEBT

Governmental Activities:

The following is a summary of the notes payables and general obligation bonds for Randolph County, Georgia for the fiscal year ended December 31, 2022:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Notes Payable:					
(1) BB&T Governmental Finance for (6) Sheriff Patrol Vehicles, Due in monthly installments of $5,211 through March 2023 at 3.49% interest, (Original Amount $286,502)	$ 76,371	$ -	$ (60,830)	$ 15,541	$ 15,541
(2) BB&T Governmental Finance for Fire Equipment, Due in monthly installments of $4,976 through March 2023 at 3.52% interest, (Original Amount $322,562)	128,996	-	(56,074)	72,922	58,080
(3) BB&T Governmental Finance for 926M Caterpillar Sheel Loader, Due in monthly installments of $1,595 through April 2024 at 4.25% interest, (Original Amount $150,368)	114,372	-	(17,025)	97,347	12,691
(4) BB&T Governmental Finance for 2 motor graders, Due in monthly installments of $6,008 through August 2027 at 3.19% interest, (Original Amount $332,434)	-	332,434	(20,522)	311,912	57,634
Total Notes Payable	319,739	332,434	(154,451)	497,722	143,946
General Obligation Bonds:					
(1) Series 2012 A Bonds, for jail construction, 4.5% to 5.0% maturing April 2030 (Original Amount $6,595,000)	4,825,000	-	(435,000)	4,390,000	460,000
Series 2012 A Bond Premiums Amortized	115,138	-	(13,546)	101,592	-
Total General Obligation Bonds	4,940,138	-	(448,546)	4,491,592	460,000
Totals	$ 5,259,877	$ -	$ (602,997)	$ 4,989,314	$ 603,946

The annual requirements to amortize the landfill post-closure obligations and notes payables as of December 31, 2022 are as follows:

	Landfill Postclosure	Notes Payables		
Year Ended	Care	Principal	Interest	Total
2023	$ 57,700	$ 143,946	$ 13,439	$ 215,085
2024	57,700	164,307	8,599	230,606
2025	43,275	66,959	5,140	115,374
2026	-	69,157	2,942	72,099
2027	-	53,353	720	54,073
Total	$ 158,675	$ 497,722	$ 30,840	$ 687,237

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The annual requirements to amortize the general obligation bond obligations as of December 31, 2022 are as follows:

	General Obligation Bonds		
Year Ended	Principal	Interest	Total
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	560,000	100,425	660,425
2028-2030	1,845,000	134,263	1,979,263
Total	4,390,000	$ 892,213	$ 5,282,213
Unamortized Premiums	101,592		
	$ 4,491,592		

Lease Payable

In 2022, the County entered into various lease agreements for various equipment. As of December 31, 2022 in accordance with GASB Statement No. 87 - Leases, the Right-To-Use Lease asset estimated future liabilities are as follows:

Year Ended	Principal	Interest	Total
2023	$ 44,084	$ 227	$ 44,311
2024	44,174	137	44,311
2025	24,249	62	24,311
2026	15,888	21	15,909
2027	2,023	2	2,025
Total	$ 130,418	$ 449	$ 130,867

Changes in Long-Term Liabilities

The following is a summary of the activity in long-term liabilities for the year ended December 31, 2022:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Revenue Bonds:					
Series 2012 A Bonds	$ 4,825,000	$ -	$ (435,000)	$ 4,390,000	$ 460,000
Bond premiums net of discounts	115,138	-	(13,546)	101,592	-
Total bonds payable	4,940,138	-	(448,546)	4,491,592	460,000
Notes payable	319,739	332,434	(154,451)	497,722	143,946
Lease payable	-	172,445	(42,027)	130,418	44,084
Landfill postclosure costs	216,375	-	(57,700)	158,675	-
Compensated absences	90,893	80,499	(91,950)	79,442	-
Total Governmental activities long-term liabilities	$ 5,567,145	$ 585,378	$ (794,674)	$ 5,357,849	$ 648,030

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 $2,503,190 and the County's contributions were based on a payroll of $2,471,623 for the year ending December 31, 2022. Employee contributions to the plan amounted to $31,567, or 1.26% of the total covered payroll. Employer contributions to the plan amounted to $10,247 to the plan, or 0.41% of the total covered payroll. A total of 16 employees participated in the plan for the year ended December 31, 2022. The County made its required contributions to the plan amounting to $41,814 to the plan for the year ending December 31, 2022. 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:				
TSPLOST Fund	Restricted for TSPLOST Purposes	$ 547,149	$ (352,579)	$ 194,570
Pataula Circuit Drug Court	Restricted for Drug Court Purposes	412,166	64,658	476,824
Hotel/Motel Tax	Restricted for Hotel/Motel Tax Purposes	9,033	(4,257)	4,776
E-911 Fund	Restricted for E-911 Purposes	41,410	6,149	47,559
Jail Fund	Restricted for Jail Fund Purposes	2,967	(667)	2,300
Drug Surcharge Fund	Restricted for Drug Surcharge Purposes	50,972	5,578	56,550
ARP Fund	Restricted for ARP Approved Projects	-	493,601	493,601
Other Special Projects	Restricted for Other Special Projects	5,462	23	5,485
Debt Service Fund	Restricted for Debt Service Purposes	561,815	8,273	570,088
Capital Projects Funds:				
SPLOST	Restricted for Special Purpose Sales Tax Projects	1,478,950	157,494	1,636,444
CDBG Fund	Restricted for CDBG Projects	500	-	500
Totals		$ 3,110,424	$ 378,273	$ 3,488,697

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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, 2022	$	9,033
Hotel/Motel Tax Collected YE 12/31/22		18,037
Amount of Tax Expended in Accordance with the Provisions of OCGA 48-13-51		(22,294)
Balance Held December 31, 2022	$	4,776

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.

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, 2022:

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	$ 40,606
Elections	General	$ 43,175
Tax Commissioners	General	$ 15,903
Tax Assessor	General	$ 9,488
General Govt. Buildings and Grounds	General	$ 84,980
Clerk of Courts	General	$ 4,204
Superior Court	General	$ 13,311
District Attorney	General	$ 284
Magistrate Court	General	$ 7,903
Probate Court	General	$ 19,168
Sheriff	General	$ 173,616
Jail	General	$ 85,342
Emergency Management Services	General	$ 76,798
Coroner/ Medical Examiner	General	$ 1,634
EMA/ Flood Plan Management	General	$ 17,613
Road Department	General	$ 87,823
Dumpsites	General	$ 474,985
Recreation	General	$ 814
County Extension	General	$ 2,008
Building Inspection	General	$ 12,350
TSPLOST	Special Revenue	$ 362,530
ARP	Special Revenue	$ 82,730
Pataula Circuit Drug Court	Special Revenue	$ 254,095
Hotel/Motel Tax	Special Revenue	$ 1,734
E-911	Special Revenue	$ 5,434

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

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NOTE 15 - GRANTS RECEIVABLE

At December 31, 2022, 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 $158,675 as landfill post-closure care liability at December 31, 2022. 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, 2022. 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.

NOTE 20 – 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 21 - SUBSEQUENT EVENTS

Subsequent events were evaluated through August 9, 2023, which is the date the financial statements were available to be issued.

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

A. Bank Deposits and Investments

At June 30, 2022 (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. 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 1, 2009, new state employees and rehired state employees who did not retain membership rights under the Old or New Plans are members of GSEPS. ERS members hired prior to January 1, 2009 also have the option to irrevocably change their membership to GSEPS.

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

Retirement benefits paid to members are based upon the monthly average of the member's highest 24 consecutive calendar months, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, postretirement cost-of-living adjustments may also be made to members' benefits, provided the members were hired prior to July 1, 2009. The normal retirement pension is payable monthly for life; however, options are available for distribution of the member's monthly pension, at reduced rates, to a designated 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 Agency's total required contribution rate for the year ended June 30, 2022 was 24.63% 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, 2022. 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, 2022, the Health Department reported a liability of $-0- for its proportionate share of the net liability. The net pension liability was measured as of June 30, 2021. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2020. An expected total pension liability as of June 30, 2021 was determined using standard roll-forward techniques. The Agency's proportion of the net pension liability was based on contributions to ERS during the fiscal year ended June 30, 2021. At June 30, 2021, the Employer's proportion was 0%, which was a decrease of .003067% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the Agency recognized pension income of $47,442. At June 30, 2022, 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	$ -	$ -
Change in assumptions	-	-
Net differences between projected and actual earnings on pension plan investments.	-	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,347	73,425
Employer contributions subsequent to the measurement date (Including employer specific)	-	-
Total	$ 2,347	$ 73,425

Agency 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, 2023. 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,	
2023	$ (50,100)
2024	(20,978)
2025	-
2026	-
2027	-
Thereafter	-

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Actuarial Assumptions

The total pension liability as of June 30, 2021 was determined by an actuarial valuation as of June 30, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary Increases	3.00% - 6.75% including inflation
Investment Rate of Return	7.030%, net of pension plan investment expenses, including inflation

Mortality rates are as follows:

- The Pub-2010 General Employee Table, with no adjustments, projected generationally with the MP-2019 scale is used for both males and females while in active service.
- The Pub-2010 Family of Tables projected generationally with the MP-2019 Scale and with further adjustments are used for post-retirement mortality assumptions as follows:

Participant Type	Membership Table	Set Forward (+)/ Set Back (-)	Adjustments to Rates
Service Retirees	General Healthy Annuitant	Male: +2; Female: +2	Male: 106%; Female: 105%
Disability Retirees	General Disabled	Male: -3; Female: 0	Male: 103%; Female: 106%
Beneficiaries	General Contingent Survivors	Male: +1; Female: +1	Male: 105%; Female: 108%

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014-June 30, 2019.

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 returns, net of pension plan investment expense and 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 by the target asset allocation percentages and by adding expected inflation.

The target asset allocation and estimates of arithmetic real rates of returns 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%	(1.50)%
Domestic large equities	46.40%	9.20%
Domestic small equities	1.10%	13.40%
International developed market equitities	11.70%	9.20%
International emerging market equities	5.80%	10.40%
Alternatives	5.00%	10.60%
Total	100.00%	

* Rates shown are net of inflatation

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. 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 (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
Employer's proportionate share of the net liability	$ -	$ -	$ -

Pension Plan Fiduciary Net Position

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

C. SEAD-OPEB – Term Life Insurance – GASB 75

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 Employee's 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 Plan other than OPEB Plans.* The SEAD-OPEB trust fund accumulates the premiums received from the aforementioned retirement plans, including interest earned on deposits and investment 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 of 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 the 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 employer contributions required for the fiscal year ended June 30, 2021.

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

At June 30, 2022, the Employer reported a liability (asset) of $-0- for its proportionate share of the OPEB liability (asset). The net OPEB liability (asset) was measured as of June 30, 2021. The total OPEB liability (asset) used to calculate the OPEB liability (asset) was based on an actuarial valuation as of June 30, 2020. An expected total OPEB liability (asset) as of June 30, 2021 was determined using standard roll-forward techniques. The Employer'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,

2021. At June 30, 2021, the Employer's proportion was 0.00%, which was an increase of .000160% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the Employer recognized OPEB expense of $1,768. At June 30, 2022, the Employer 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	$ -	$ -
Change in assumptions	-	-
Net differences between projected and actual earnings on OPEB plan investments	-	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,401	110
Employer contributions subsequent to the measurement	-	-
Total	$ 2,401	$ 110

Employer 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, 2023. 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,	
2023	$ 2,073
2024	218
2025	-
2026	-
2027	-
Thereafter	-

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Actuarial Assumptions

The total OPEB liability as of June 30, 2022 was determined by an actuarial valuation as of June 30, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary Increases:	
ERS	3.00% - 6.75%
GJRS	3.75%
LRS	N/A
Investment rate of return	7.00%, net of OPEB investment expense, including inflation
Healthcare cost trend rate	N/A

- The Pub-2010 General Employee Table, with no adjustments, projected generationally with the MP-2019 scale is used for both males and females while in active service.
- The Pub-2010 Family of Tables projected generationally with the MP-2019 Scale and with further adjustments are used for post-retirement mortality assumptions as follows:

Participant Type	Membership Table	Set Forward (+)/ Set Back (-)	Adjustments to Rates
Service Retirees	General Healthy Annuitant	Male: +1; Female: +1	Male: 105%; Female: 108%
Disability Retirees	General Disabled	Male: -3; Female: 0	Male: 103%; Female: 106%
Beneficiaries	General Contingent Survivors	Male: +2; Female: +2	Male: 106%; Female: 105%

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014-June 30, 2019.

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 returns, net of pension plan investment expense and 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 by the target asset allocation percentages and by adding expected inflation.

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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%	(1.50)%
Domestic large equities	46.40%	9.20%
Domestic small equities	1.10%	13.40%
International developed market equities	11.70%	9.20%
International emergiing market equities	5.80%	10.40%
Alternative	5.00%	10.60%
Total	100%	

* Rates shown are net of inflation

Discount Rate

The discount rate used to measure the total OPEB liability was 7.00 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 OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

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

The following presents the Employer's proportionate share of the net OPEB liability calculated using the discount rate of 7.00%, as well as what the Employer's proportionate share of net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Employer's proportionate share of the net OPEB liability	$ -	$ -	$ -

OPEB Plan Fiduciary Net Position

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

Bank Deposits

At December 31, 2022, the carrying amount of the Randolph County Water Authority's deposits were $9,002 and the bank balances were $10,143. 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, 2022:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Notes Payable	$ 8,000	$ -	$ (2,100)	$ 5,900	$ 5,900
Totals	$ 8,000	$ -	$ (2,100)	$ 5,900	$ 5,900

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
2023	$ 5,900	$ 595	$ 6,495
Totals	$ 5,900	$ 595	$ 6,495

Capital Assets

Capital asset activity for the year ended December 31, 2022 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Water System	$ 181,050	$ -	$ -	$ 181,050
Accumulated Depreciation	(140,956)	(7,736)	-	(148,692)
	$ 40,094	$ (7,736)	$ -	$ 32,358

REQUIRED SUPPLEMENTARY INFORMATION

Randolph County, Georgia
Budgetary Comparison Schedule - General Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts (GAAP Basis)	Variance with Final Budget- Positive (Negative)
REVENUES				
Taxes	$ 4,725,572	$ 4,725,572	$ 5,505,650	$ 780,078
Licenses & Permits	1,400	1,400	23,355	21,955
Intergovernmental	625,936	625,936	226,207	(399,729)
Fines, Forfeitures & Penalties	243,082	243,082	252,720	9,638
Charges for Services	567,580	567,580	909,191	341,611
Investment Income	6,000	6,000	8,163	2,163
Miscellaneous	533,694	533,694	279,969	(253,725)
Total Revenues	6,703,264	6,703,264	7,205,255	501,991
EXPENDITURES				
General Government				
Legislative	1,428,779	1,428,779	847,687	581,092
Executive	52,202	52,202	92,808	(40,606)
Elections	152,270	152,270	195,445	(43,175)
Tax Commissioner	159,350	159,350	175,253	(15,903)
Tax Assessor	166,432	166,432	175,920	(9,488)
General Govt. Buildings and Grounds	460,455	460,455	545,435	(84,980)
Total General Government	2,419,488	2,419,488	2,032,548	386,940
Judicial				
Clerk of Courts	167,318	167,318	171,522	(4,204)
Bd of Equalization	7,200	7,200	3,037	4,163
Superior Court	198,457	198,457	211,768	(13,311)
District Attorney	11,000	11,000	11,284	(284)
Magistrate Court	97,731	97,731	105,634	(7,903)
Probate Court	114,679	114,679	133,847	(19,168)
Juvenile Court	10,582	10,582	7,194	3,388
Total Judicial	606,967	606,967	644,286	(37,319)
Public Safety				
Sheriff	832,977	832,977	1,006,593	(173,616)
Jail	945,296	945,296	1,030,638	(85,342)
Forestry Service	18,980	18,980	18,980	-
Emergency Management Services	527,500	527,500	604,298	(76,798)
Coroner/Medical Examiner	23,805	23,805	25,439	(1,634)
E-911	54,500	54,500	43,648	10,852
EMA/Flood Plan Management	109,071	109,071	126,684	(17,613)
Total Public Safety	2,512,129	2,512,129	2,856,280	(344,151)
Public Works				
Road Department	832,806	832,806	920,629	(87,823)
Dumpsites	58,811	58,811	533,796	(474,985)
Landfill - Closure/Post-Closure Cost	30,000	30,000	20,465	9,535
Total Public Works	921,617	921,617	1,474,890	(553,273)

Randolph County, Georgia
Budgetary Comparison Schedule - General Fund
For the Year Ended December 31, 2022

	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	12,120	12,120	9,202	2,918
Welfare & Assistance	10,912	10,912	10,912	-
Total Health and Welfare	48,040	48,040	45,122	2,918
Culture and Recreation				
Recreation	15,061	15,061	15,875	(814)
Library	28,500	28,500	28,500	-
Total Culture and Recreation	43,561	43,561	44,375	(814)
Housing and Development				
County Extension	69,138	69,138	71,146	(2,008)
Building Inspection	60,324	60,324	72,674	(12,350)
Total Housing and Development	129,462	129,462	143,820	(14,358)
Debt Service				
Principal	27,000	27,000	141,456	(114,456)
Interest	-	-	10,731	(10,731)
Total Debt Service	27,000	27,000	152,187	(125,187)
Total Expenditures - All Departments	6,708,264	6,708,264	7,393,508	(685,244)
Net Excess	(5,000)	(5,000)	(188,253)	(183,253)
OTHER FINANCING SOURCES (USES)				
Proceeds from Debt Agreements	-	-	421,615	421,615
Total Other Financing Sources (Uses)	-	-	508,112	508,112
SPECIAL ITEMS				
Proceeds from Sale of Capital Assets	5,000	5,000	-	(5,000)
Total Special Items	5,000	5,000	-	(5,000)
Net Excess after Other Financing Sources & Special Items	-	-	319,859	319,859
Fund Balance - Beginning	3,923,660	3,923,660	3,923,660	-
Fund Balance - Ending	$ 3,923,660	$ 3,923,660	$ 4,243,519	$ (319,859)

Randolph County, Georgia
TSPLOST - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Taxes	$ 700,000	$ 700,000	$ 760,665	$ 60,665
Interest	6,000	6,000	2,794	(3,206)
Total Revenues	706,000	706,000	763,459	57,459
Expenditures				
Public Roads & Bridges	724,444	724,444	1,135,252	(410,808)
Debt Service:				
Principal	103,301	103,301	55,023	48,278
Interest	9,027	9,027	9,027	-
Total Expenditures	836,772	836,772	1,199,302	(362,530)
Excess (Deficiency) of Revenues Over Expenditures	(130,772)	(130,772)	(435,843)	(305,071)
Other Financing Sources				
Lease Liabilities Issued	-	-	83,264	83,264
Transfers In	130,772	130,772	-	(130,772)
Total Other Financing Sources	130,772	130,772	83,264	(47,508)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	-	-	(352,579)	(352,579)
Fund Balance - Beginning	547,149	547,149	547,149	-
Fund Balance - Ending	$ 547,149	$ 547,149	$ 194,570	$ (352,579)

Randolph County, Georgia
ARP - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Intergovernmental	$ -	$ -	$ 658,274	$ 658,274
Interest	-	-	4,554	4,554
Total Revenues	-	-	662,828	662,828
Expenditures				
General Government	-	-	82,730	(82,730)
Total Expenditures	-	-	82,730	(82,730)
Excess (Deficiency) of Revenues Over Expenditures	-	-	580,098	580,098
Other Financing Sources				
Operating Transfers In	-	-	(86,497)	(86,497)
Total Other Financing Sources	-	-	(86,497)	(86,497)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	-	-	493,601	493,601
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	$ -	$ -	$ 493,601	$ 493,601

SUPPLEMENTAL INFORMATION

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Randolph County, Georgia
Non-Major - Governmental Funds
Combining Balance Sheet
December 31, 2022

	Special Revenue Funds						Capital Project Fund	Debt Service Fund	
	Pataula Circuit Drug Court	Hotel/Motel Tax	E-911	Jail	Drug Surcharge	Other Special Projects	CDBG	Bond Debt Service	Total
Assets									
Cash in Bank	$ 477,155	$ 3,183	$ 28,309	$ 2,976	$ 56,550	$ 5,485	$ 500	$ 570,088	$ 1,144,246
Taxes Receivable	-	1,593	-	-	-	-	-	-	1,593
Accounts Receivable	-	-	19,250	-	-	-	-	-	19,250
Total Assets	$ 477,155	$ 4,776	$ 47,559	$ 2,976	$ 56,550	$ 5,485	$ 500	$ 570,088	$ 1,165,089
Liabilities & Fund Balances									
Liabilities									
Accounts Payable	$ 331	$ -	$ -	$ 676	$ -	$ -	$ -	$ -	$ 1,007
Total Liabilities	331	-	-	676	-	-	-	-	1,007
Fund Balances									
Restricted for:									
Capital Projects	-	-	-	-	-	-	500	-	500
Public Safety	476,824	-	47,559	2,300	56,550	5,485	-	-	588,718
Economic Development	-	4,776	-	-	-	-	-	-	4,776
General Obligation Debt	-	-	-	-	-	-	-	570,088	570,088
Total Fund Balances	476,824	4,776	47,559	2,300	56,550	5,485	500	570,088	1,164,082
Total Liabilities & Fund Balances	$ 477,155	$ 4,776	$ 47,559	$ 2,976	$ 56,550	$ 5,485	$ 500	$ 570,088	$ 1,165,089

Randolph County, Georgia
Non-Major - Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2022

	Special Revenue Funds						Capital Project Fund	Debt Service Fund	
	Pataula Circuit Drug Court	Hotel/Motel Tax	E-911	Jail	Drug Surcharge	Other Special Projects	CDBG	Bond Debt Service	Total
Revenues									
Fines	$ -	$ -	$ -	$ 15,562	$ 5,578	$ -	$ -	$ -	$ 21,140
Charges for Services	-	-	124,274	-	-	-	-	-	124,274
Intergovernmental	331,604	-	-	-	-	-	-	-	331,604
Interest	1,163	-	-	-	-	23	-	2,890	4,076
Taxes	-	18,037	-	-	-	-	-	5,383	23,420
Miscellaneous	3,644	-	-	-	-	-	-	-	3,644
Total Revenues	336,411	18,037	124,274	15,562	5,578	23	-	8,273	508,158
Expenditures									
Current Operating:									
Public Safety	-	-	-	16,229	-	-	-	-	16,229
Intergovernmental	-	22,294	118,125	-	-	-	-	-	140,419
Capital Outlay:									
Judicial	255,636	-	-	-	-	-	-	-	255,636
Health	16,117	-	-	-	-	-	-	-	16,117
Total Expenditures	271,753	22,294	118,125	16,229	-	-	-	-	428,401
Excess (deficiency) of revenues over expenditures	64,658	(4,257)	6,149	(667)	5,578	23	-	8,273	79,757
Fund Balance - Beginning	412,166	9,033	41,410	2,967	50,972	5,462	500	561,815	1,084,325
Fund Balance - Ending	$ 476,824	$ 4,776	$ 47,559	$ 2,300	$ 56,550	$ 5,485	$ 500	$ 570,088	$ 1,164,082

Randolph County, Georgia
Pataula Circuit Drug Court - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Intergovernmental	$ 13,130	$ 13,130	$ 331,604	$ 318,474
Interest	2,000	2,000	1,163	(837)
Miscellaneous	2,528	2,528	3,644	1,116
Total Revenues	17,658	17,658	336,411	318,753
Expenditures				
Judicial	820	820	255,636	(254,816)
Health	16,838	16,838	16,117	721
Total Expenditures	17,658	17,658	271,753	(254,095)
Excess (Deficiency) of Revenues Over Expenditures	-	-	64,658	64,658
Fund Balance - Beginning	412,166	412,166	412,166	-
Fund Balance - Ending	$ 412,166	$ 412,166	$ 476,824	$ 64,658

Randolph County, Georgia
Hotel/Motel Tax - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Taxes	$ 20,560	$ 20,560	$ 18,037	$ (2,523)
Total Revenues	20,560	20,560	18,037	(2,523)
Expenditures				
Intergovernmental	20,560	20,560	22,294	(1,734)
Total Expenditures	20,560	20,560	22,294	(1,734)
Excess (Deficiency) of Revenues Over Expenditures	-	-	(4,257)	(4,257)
Fund Balance - Beginning	9,033	9,033	9,033	-
Fund Balance - Ending	$ 9,033	$ 9,033	$ 4,776	$ (4,257)

Randolph County, Georgia
E-911 - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Charges for Services	$ 112,691	$ 112,691	$ 124,274	$ 11,583
Total Revenues	112,691	112,691	124,274	11,583
Expenditures				
Intergovernmental	112,691	112,691	118,125	(5,434)
Total Expenditures	112,691	112,691	118,125	(5,434)
Excess (Deficiency) of Revenues Over Expenditures	-	-	6,149	6,149
Fund Balance-Beginning	41,410	41,410	41,410	-
Fund Balance-End of Period	$ 41,410	$ 41,410	$ 47,559	$ 6,149

Randolph County, Georgia
Jail - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fines	$ 25,602	$ 25,602	$ 15,562	$ (10,040)
Total Revenues	25,602	25,602	15,562	(10,040)
Expenditures				
Public Safety	25,602	25,602	16,229	9,373
Total Expenditures	25,602	25,602	16,229	9,373
Excess (Deficiency) of Revenues Over Expenditures	-	-	(667)	(667)
Fund Balance - Beginning	2,967	2,967	2,967	-
Fund Balance - Ending	$ 2,967	$ 2,967	$ 2,300	$ (667)

Randolph County, Georgia
Drug Surcharge - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fines	$ 8,258	$ 8,258	$ 5,578	$ (2,680)
Total Revenues	8,258	8,258	5,578	(2,680)
Expenditures				
Judicial	8,258	8,258	-	8,258
Total Expenditures	8,258	8,258	-	8,258
Excess (Deficiency) of Revenues Over Expenditures	-	-	5,578	5,578
Fund Balance - Beginning	50,972	50,972	50,972	-
Fund Balance - Ending	$ 50,972	$ 50,972	$ 56,550	$ 5,578

Randolph County, Georgia
Other Special Projects - Special Revenue Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Interest	$ -	$ -	$ 23	$ 23
Total Revenues	-	-	23	23
Expenditures				
Public Safety	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	23	23
Fund Balance - Beginning	5,462	5,462	5,462	-
Fund Balance - Ending	$ 5,462	$ 5,462	$ 5,485	$ 23

Randolph County, Georgia
Bond Debt Service - Debt Service Fund
Budgetary Comparison Schedule (Non-GAAP)
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Taxes	$ -	$ -	$ 5,383	$ 5,383
Interest	-	-	2,890	2,890
Total Revenues	-	-	8,273	8,273
Expenditures				
General Government	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	8,273	8,273
Fund Balance - Beginning	561,815	561,815	561,815	-
Fund Balance - Ending	$ 561,815	$ 561,815	$ 570,088	$ 8,273

Randolph County, Georgia
For the Year Ended December 31, 2022

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, 2022

	Custodial Funds					
	Probate Court	Magistrate Court	Clerk of Superior Court	Tax Commissioner	Sheriff	Total Custodial Funds
Assets						
Cash	$ 18,480	$ 1,193	$ 31,463	$ 4,734,399	$ 100,538	$ 4,886,073
Due from others	-	-	-	658,108	-	658,108
Total Assets	$ 18,480	$ 1,193	$ 31,463	$ 5,392,507	$ 100,538	$ 5,544,181
Net Position						
Net position-held for others	$ 18,480	$ 1,193	$ 31,463	$ 5,392,507	$ 100,538	$ 5,544,181
Total Net Position	$ 18,480	$ 1,193	$ 31,463	$ 5,392,507	$ 100,538	$ 5,544,181

Randolph County, Georgia
Fiduciary Funds
Combining Statement of Changes in Fiduciary Net Position
For the Year Ended December 31, 2022

	Custodial Funds					
	Probate Court	Magistrate Court	Clerk of Superior Court	Tax Commissioner	Sheriff	Total Custodial Funds
Additions						
Taxes	$ -	$ -	$ 67,116	$ 7,617,094	$ -	$ 7,684,210
Fees	238,680	71,234	149,464	4,801	307,591	771,770
Total Additions	238,680	71,234	216,580	7,621,895	307,591	8,455,980
Deductions						
Payment of taxes to other agencies	-	-	67,116	7,724,367	-	7,791,483
Payment of fees to other agencies	239,157	70,072	150,937	4,801	350,184	815,151
Total Deductions	239,157	70,072	218,053	7,729,168	350,184	8,606,634
Change in Net Position	(477)	1,162	(1,473)	(107,273)	(42,593)	(150,654)
Net Position - Beginning	18,957	31	32,936	5,499,780	143,131	5,694,835
Net Position - Ending	$ 18,480	$ 1,193	$ 31,463	$ 5,392,507	$ 100,538	$ 5,544,181

STATE REPORTING REQUIREMENTS

Randolph County, Georgia
Annual Report of 9-1-1 Expenditures
For the Year Ended December 31, 2022

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

Randolph County, Georgia
Annual Report of 9-1-1 Expenditures
For the Year Ended December 31, 2022

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		$	118,125
			$	-

Randolph County, Georgia
Annual Report of 9-1-1 Expenditures
For the Year Ended December 31, 2022

		$ -
		$ -
		$ -
		$ -
		$ -
		$ -
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)	$ 118,125

Reconciling Note:

Non-Allowable Items	
Professional Fees	-
Total Expenditures on Combining Statement of Revenues, Expenditures & Changes in Fund Balance	$ 118,125

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 _____ Date 8/9/2023

Print Name of Chief Elected Official Jeff McCarter

Title of Chief Elected Official Chairman (BOC)

Signature of Finance Director Official _____ Date 8/9/2023

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, 2022

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	$ 9,950	$ 6,941,437	272.21%
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	$ 9,950	$ 9,350,104	183.34%

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		$ 1,220,476	$ 619,541	$ 1,840,017	
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	$ 1,220,476	$ 619,541	$ 1,840,017	35.38%

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, 2022, and the related notes to the financial statements, which collectively comprise Randolph County, Georgia's basic financial statements, and have issued our report dated thereon August 9, 2023. 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
August 9, 2023

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.