TATTNALL COUNTY, GEORGIA

FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2020

TATTNALL COUNTY, GEORGIA

FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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TATTNALL COUNTY, GEORGIA

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MAULDIN & JENKINS
CPAs & ADVISORS

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
of Tattnall County, Georgia
Reidsville, Georgia

Report on the Financial Statements

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 **Tattnall County, Georgia** (the "County"), as of and for the year ended September 30, 2020, and the related notes to financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Tattnall County Board of Health, which represents 37%, 14%, and 79%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Tattnall County Board of Health, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of the other auditors, 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 September 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund and CDBG Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in the County's Net Pension Liability and Related Ratios, (on page 35) and the Schedule of County Contributions (on page 36) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board ("GASB") 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.

Management has omitted the Management's Discussion and Analysis ("MD&A") 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 GASB 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. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements of the County. The accompanying schedules of expenditures of Special Purpose Local Option Sales Tax ("SPLOST") proceeds are presented for the purpose of additional analysis as required by the Official Code of Georgia Annotated ("O.C.G.A.") §48-8-121, and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* ("Uniform Guidance").

The combining and individual nonmajor fund financial statements, schedules and the schedule of expenditures of special purpose local option sales tax proceeds, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, schedules and the schedule of expenditures of special purpose local option sales tax proceeds, and the schedule of expenditures of federal awards 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 March 4, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 Tattnall County, Georgia's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Savannah, Georgia
March 4, 2021

BASIC FINANCIAL STATEMENTS

TATTNALL COUNTY, GEORGIA

STATEMENT OF NET POSITION
SEPTEMBER 30, 2020

	Primary Government	Component Units	
	Governmental Activities	Development Authority	Board of Health
ASSETS			
Cash and cash equivalents	$ 8,219,670	$ 622,986	$ 780,228
Taxes receivable	1,021,164	-	-
Accounts receivable, net of allowances	652,025	75,070	-
Due from other governments	740,653	-	320,384
Prepaid items	178,233	-	-
Capital assets, non-depreciable	1,375,831	330,318	-
Capital assets, depreciable, net of accumulated depreciation	25,690,010	936,607	28,978
Total assets	37,877,586	1,964,981	1,129,590
DEFERRED OUTFLOWS OF RESOURCES			
Pension	1,192,553	-	109,832
OPEB	-	-	33,877
Total deferred outflows of resources	1,192,553	-	143,709
LIABILITIES			
Accounts payable	638,892	4,240	20,062
Accrued liabilities	443,375	-	-
Funds held for others	20,571	-	-
Due to other governments	-	-	29,037
Capital leases due within one year	153,971	-	-
Capital leases due in more than one year	1,182,843	-	-
Compensated absences due within one year	63,227	-	7,167
Compensated absences due in more than one year	252,912	-	28,670
Bonds payable due within one year	665,000	-	-
Bonds payable due in more than one year	3,891,441	-	-
Landfill closure and post-closure care due within one year	20,000	-	-
Landfill closure and post-closure care costs due in more than one year	60,000	-	-
Net pension liability	2,187,662	-	514,124
Net OPEB liability	-	-	108,314
Total liabilities	9,579,894	4,240	707,374
DEFERRED INFLOWS OF RESOURCES			
Pension	437,643	-	20,896
OPEB	-	-	224,028
Total deferred inflows of resources	437,643	-	244,924
NET POSITION			
Net investment in capital assets	21,172,586	1,266,925	28,978
Restricted for:			
Judicial programs	82,643	-	-
Public safety	527,903	-	-
Sanitation	470,149	-	-
Capital improvements	2,613,374	-	-
Prior year program income	-	-	290,326
Unrestricted	4,185,947	693,816	1,697
Total net position	$ 29,052,602	$ 1,960,741	$ 321,001

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

TATTNALL COUNTY, GEORGIA

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Governmental Activities	Net (Expenses) Revenues and Changes in Net Position: Component Units: Development Authority	Net (Expenses) Revenues and Changes in Net Position: Component Units: Board of Health
Primary government:							
Governmental activities:							
General government	$ 4,698,324	$ 1,546,479	$ -	$ -	$ (3,151,845)	$ -	$ -
Judicial	1,517,138	556,753	-	-	(960,385)	-	-
Public safety	7,247,180	1,209,220	-	1,099,198	(4,938,762)	-	-
Sanitation	777,432	-	-	-	(777,432)	-	-
Public works	2,306,971	-	-	2,358,557	51,586	-	-
Health and welfare	197,034	-	-	-	(197,034)	-	-
Culture and recreation	211,090	-	-	-	(211,090)	-	-
Conservation	218,426	-	-	-	(218,426)	-	-
Economic development	412,611	-	-	-	(412,611)	-	-
Interest on long-term debt	55,139	-	-	-	(55,139)	-	-
Total governmental activities - Primary government:	$ 17,641,345	$ 3,312,452	$ -	$ 3,457,755	(10,871,138)	-	-
Component units:							
Development Authority	$ 44,108	$ 75,405	$ 150,000	$ 11,268		192,565	-
Board of Health	736,588	292,794	517,798	-		-	74,004
Total component units	$ 780,696	$ 368,199	$ 667,798	$ 11,268		192,565	74,004
General revenues:							
Property taxes					7,784,954	-	-
Sales taxes					3,571,678	-	-
Insurance premium tax					1,155,785	-	-
Alcoholic beverages taxes					45,017	-	-
Other taxes					693,285	-	-
Other local funds					-	-	71,590
Unrestricted investment earnings					63,157	1,165	-
Total general revenues					13,313,876	1,165	71,590
Change in net position					2,442,738	193,730	145,594
Net position, beginning of year					26,609,864	1,767,011	175,407
Net position, end of year					$ 29,052,602	$ 1,960,741	$ 321,001

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

TATTNALL COUNTY, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

	General Fund	CDBG Fund	DOT Special Fund	2014 SPLOST Fund	2020 SPLOST Fund	2020 SPLOST Bond Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS								
Cash and cash equivalents	$ 4,528,189	$ 100	$ 127,506	$ 413,391	$ 186,216	$ 1,786,918	$ 1,177,350	$ 8,219,670
Taxes receivable	1,021,164	-	-	-	-	-	-	1,021,164
Accounts receivable	338,868	-	-	-	-	-	313,157	652,025
Due from other governments	132,937	262,211	-	-	195,496	-	150,009	740,653
Due from other funds	250,000	-	-	-	-	-	-	250,000
Prepaid items	175,801	-	-	-	-	-	2,432	178,233
Total assets	$ 6,446,959	$ 262,311	$ 127,506	$ 413,391	$ 381,712	$ 1,786,918	$ 1,642,948	$ 11,061,745
LIABILITIES								
Accounts payable	$ 100,079	$ 262,211	$ -	$ -	$ 233,813	$ -	$ 42,789	$ 638,892
Accrued liabilities	208,062	-	91,508	-	-	-	17,293	316,863
Funds held for others	-	-	-	-	-	-	20,571	20,571
Due to other funds	-	-	-	-	-	250,000	-	250,000
Total liabilities	308,141	262,211	91,508	-	233,813	250,000	80,653	1,226,326
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenues								
Property taxes	971,854	-	-	-	-	-	-	971,854
Grants	-	262,211	-	-	-	-	-	262,211
Total deferred inflows of resources	971,854	262,211	-	-	-	-	-	1,234,065
FUND BALANCES (DEFICIT)								
Fund balances:								
Nonspendable:								
Prepaid items	175,801	-	-	-	-	-	2,432	178,233
Restricted for:								
Judicial programs	-	-	-	-	-	-	82,643	82,643
Public safety	-	-	-	-	-	-	527,903	527,903
Sanitation	-	-	-	-	-	-	470,149	470,149
Capital improvements	-	-	35,998	413,391	147,899	1,536,918	479,168	2,613,374
Assigned for:								
Subsequent years budget	796,854	-	-	-	-	-	-	796,854
Unassigned	4,194,309	(262,111)	-	-	-	-	-	3,932,198
Total fund balances (deficit)	5,166,964	(262,111)	35,998	413,391	147,899	1,536,918	1,562,295	8,601,354
Total liabilities, deferred deferred inflows of resources and fund balances (deficit), end of year	$ 6,446,959	$ 262,311	$ 127,506	$ 413,391	$ 381,712	$ 1,786,918	$ 1,642,948	$ 11,061,745

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

TATTNALL COUNTY, GEORGIA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION SEPTEMBER 30, 2020

Amounts reported for governmental activities in the statement of net position are different because:		
Total governmental fund balances		$ 8,601,354
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost	$ 44,655,315	
Less accumulated depreciation	(17,589,474)	27,065,841
Other long-term assets are not available to pay for current period expenditures and, therefore, are unavailable in the funds.		
Unavailable revenue - property taxes	$ 971,854	
Unavailable revenue - grants	262,211	1,234,065
Deferred outflows and inflows of resources related to the recording of the net pension liability are recognized as expense over time and, therefore, are not reported in the funds.		754,910
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Capital leases payable	$ (1,336,814)	
Bonds payable	(4,556,441)	
Accrued interest payable	(126,512)	
Landfill post-closure care costs	(80,000)	
Net pension liability	(2,187,662)	
Compensated absences	(316,139)	(8,603,568)
Net position of governmental activities		$ 29,052,602

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

TATTNALL COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	General Fund	CDBG Fund	DOT Special Fund	2014 SPLOST Fund	2020 SPLOST Fund	2020 SPLOST Bond Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues								
Property taxes	$ 7,486,334	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,486,334
Sales taxes	1,445,709	-	-	1,021,903	1,104,066	-	-	3,571,678
Other taxes	1,263,471	-	-	-	-	-	630,616	1,894,087
Licenses and permits	88,210	-	-	-	-	-	-	88,210
Intergovernmental	1,069,390	354,765	1,986,033	-	-	-	29,808	3,439,996
Charges for services	1,364,965	-		-	-	-	1,089,248	2,454,213
Fines and forfeitures	556,753	-	-	-	-	-	87,758	644,511
Interest income	40,862	-	11,214	4,266	13	21,001	3,560	80,916
Miscellaneous	93,304	-	-	-	-	-	32,214	125,518
Total revenues	13,408,998	354,765	1,997,247	1,026,169	1,104,079	21,001	1,873,204	19,785,463
Expenditures								
Current:								
General government	2,238,410	-	-	-	-	-	-	2,238,410
Judicial	1,478,813	-	-	-	-	-	9,656	1,488,469
Public safety	6,007,235	-	-	-	-	-	728,450	6,735,685
Sanitation	-	-		-	-	-	777,432	777,432
Public works	1,721,505	616,976	-	-	-	-	-	2,338,481
Health and welfare	149,834	-	-	-	-	-	-	149,834
Culture and recreation	135,899	-	-	-	-	-	-	135,899
Conservation	218,426	-	-					218,426
Economic development	167,346	-	-	-	-	-	-	167,346
Intergovernmental	-	-	-	245,265	-	-	-	245,265
Capital outlay	-	-	2,301,990	1,297,186	233,833	1,412,434	679,929	5,925,372
Debt service:					-			
Principal	-	-	-	963,629	-	-	-	963,629
Interest and fiscal charges	-	-	-	55,139	-	-	-	55,139
Total expenditures	12,117,468	616,976	2,301,990	2,561,219	233,833	1,412,434	2,195,467	21,439,387
Excess (deficiency) of revenues over (under) expenditures	1,291,530	(262,211)	(304,743)	(1,535,050)	870,246	(1,391,433)	(322,263)	(1,653,924)
Other financing sources (uses):								
Sale of capital assets	89,221	-	-	43,850	-	-	-	133,071
Capital leases	-	-	-	377,610	-	-	-	377,610
Transfers in	-	-		-	200	722,547	287,000	1,009,747
Transfers out	(287,200)	-	-	-	(722,547)	-	-	(1,009,747)
Total other financing sources (uses)	(197,979)	-	-	421,460	(722,347)	722,547	287,000	510,681
Net change in fund balances	1,093,551	(262,211)	(304,743)	(1,113,590)	147,899	(668,886)	(35,263)	(1,143,243)
Fund balances, beginning of year	4,073,413	100	340,741	1,526,981	-	2,205,804	1,597,558	9,744,597
Fund balances, end of year	$ 5,166,964	$ (262,111)	$ 35,998	$ 413,391	$ 147,899	$ 1,536,918	$ 1,562,295	$ 8,601,354

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

TATTNALL COUNTY, GEORGIA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds		$ (1,143,243)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.		
Capital outlay	$ 4,523,845	
Depreciation	(2,099,146)	2,424,699
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		298,620
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Debt proceeds	$ (377,610)	
Principal repayments	1,074,893	697,283
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		165,379
Change in net position of governmental activities		$ 2,442,738

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

TATTNALL COUNTY, GEORGIA

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Property taxes	$ 7,340,396	$ 7,340,396	$ 7,486,334	$ 145,938
Sales taxes	1,250,000	1,250,000	1,445,709	195,709
Alcoholic beverage taxes	45,000	45,000	45,017	17
Insurance premium taxes	1,075,000	1,075,000	1,155,785	80,785
Other taxes	60,500	60,500	62,669	2,169
Licenses and permits	82,525	82,525	88,210	5,685
Intergovernmental	200,000	200,000	1,069,390	869,390
Charges for services	1,431,051	1,431,051	1,364,965	(66,086)
Fines and forfeitures	436,990	436,990	556,753	119,763
Interest income	48,320	48,320	40,862	(7,458)
Miscellaneous	78,816	78,816	93,304	14,488
Total revenues	12,048,598	12,048,598	13,408,998	1,360,400
Expenditures:				
Current:				
General government:				
General administration	1,051,856	1,051,856	822,981	228,875
Elections	280,083	280,083	204,181	75,902
Public buildings	330,633	330,633	469,064	(138,431)
Tax commissioner	379,753	379,753	347,304	32,449
Tax assessor	374,579	374,579	357,486	17,093
Code enforcement	68,008	68,008	35,485	32,523
Tax equalizers	7,000	7,000	1,909	5,091
Total general government	2,491,912	2,491,912	2,238,410	253,502
Judicial:				
State and superior court	609,750	609,750	523,677	86,073
State court solicitor	55,225	55,225	54,266	959
Clerk of superior court	421,845	421,845	379,651	42,194
Probate court	287,793	287,793	256,587	31,206
Magistrate court	258,955	258,955	264,632	(5,677)
Total judicial	1,633,568	1,633,568	1,478,813	154,755
Public safety:				
Sheriff	2,102,083	2,102,083	2,052,572	49,511
Jail	1,891,959	1,891,959	1,808,836	83,123
Fire and rescue	520,349	520,349	410,864	109,485
Ambulance service	1,452,492	1,452,492	1,564,700	(112,208)
Coroner	40,334	40,334	30,443	9,891
Animal control	133,904	133,904	107,398	26,506
Southern nuclear	35,788	35,788	29,799	5,989
Drug condemnations	20,000	20,000	2,623	17,377
Total public safety	6,196,909	6,196,909	6,007,235	189,674
Public works/roads	1,770,606	1,770,606	1,721,505	49,101

(Continued)

TATTNALL COUNTY, GEORGIA

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Budget			Variance With
	Original	Final	Actual	Final Budget
Expenditures (continued):				
Current (continued):				
Health and welfare:				
Health department	$ 122,732	$ 122,732	$ 121,611	$ 1,121
Senior center	24,944	24,944	12,983	11,961
Community services/other	17,800	17,800	15,240	2,560
Total health and welfare	165,476	165,476	149,834	15,642
Culture and recreation:				
Recreation	70,000	70,000	70,000	-
Libraries	66,252	66,252	65,899	353
Total culture and recreation	136,252	136,252	135,899	353
Conservation:				
Extension service	269,137	269,137	200,833	68,304
Forestry commission	17,593	17,593	17,593	-
Total housing and development	286,730	286,730	218,426	68,304
Economic development	167,000	167,000	167,346	(346)
Total expenditures	12,848,453	12,848,453	12,117,468	730,985
Excess (deficiency) of revenues over (under) expenditures	(799,855)	(799,855)	1,291,530	2,091,385
Other financing sources (uses):				
Transfers in	275,000	275,000	-	(275,000)
Transfers out	(287,000)	(287,000)	(287,200)	(200)
Sale of assets	15,000	15,000	89,221	74,221
Total other financing sources (uses), net	3,000	3,000	(197,979)	(200,979)
Net change in fund balance	(796,855)	(796,855)	1,093,551	1,890,406
Fund balance, beginning of year	4,073,413	4,073,413	4,073,413	-
Fund balance, end of year	$ 3,276,558	$ 3,276,558	$ 5,166,964	$ 1,890,406

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

TATTNALL COUNTY, GEORGIA

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
SEPTEMBER 30, 2020

	Agency Funds
ASSETS	
Cash	$ 432,374
Taxes receivable	1,182,702
Total assets	$ 1,615,076
LIABILITIES	
Due to others	$ 432,374
Uncollected taxes	1,182,702
Total liabilities	$ 1,615,076

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. The Reporting Entity

Tattnall County was established under the provisions of an act of the General Assembly of Georgia on December 5, 1801. The County operates under a County Commissioner form of government (six commissioners are elected by the voters of the county), and provides the following services as authorized by state law: public safety (police and fire), highways and streets, sanitation, health and social services, culture-recreation, public improvements, planning and zoning, and general administrative services.

As required by accounting principles generally accepted in the United States of America, the financial statements of the reporting entity include those of Tattnall County, Georgia (the primary government) and its component units. The component units discussed below are included in the County's reporting entity because of the significance of their operational or financial relationship with the County. In conformity with accounting principles generally accepted in the United States of America, as set forth in Governmental Accounting Standards Board Statement No. 14, as amended by Statements No. 39 and 61, the financial statements of the component units are discretely presented in the government-wide financial statements.

Tattnall County Development Authority

The governing board of the Tattnall County Development Authority (the "Development Authority") consists of nine members appointed by the Tattnall County Board of Commissioners and surrounding cities. The Development Authority is responsible for promoting industrial and commercial development within the County. Although the County does not have the authority to approve or modify the budget of the Development Authority, the County does provide financial support to the Development Authority. Separately issued financial statements are not available for the Development Authority.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. The Reporting Entity (Continued)

Tattnall County Board of Health

The Tattnall County Board of Health (the "Health Department") provides public health services to the residents of the County under a contract with the Georgia Department of Human Resources. Although the County does not have the authority to approve or modify the budget of the Health Department, the County is obligated to provide financial support to the Health Department. The Health Department has a June 30th year-end. The Health Department's statements have been prepared separately and can be obtained by writing to the Tattnall County Board of Health, 200B South Main Street, Reidsville, Georgia 30453.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to those who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements, which have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, intergovernmental grants, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

The ***General Fund*** 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.

The ***CDBG Fund*** is used to account for CDBG grant revenues and expenditures relating to public works projects.

The ***DOT Special Fund*** is used to account for the LMIG funds and other revenue received for road improvements within the County.

The ***2014 Special Purpose Local Option Sales Tax Fund*** accounts for the proceeds of a Special Purpose Local Option Sales Tax ("SPLOST"). Funds are used for road and drainage improvements, public safety projects, recreation projects, public building projects, County administration projects, debt service, and other City projects within the County.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

The ***2020 Special Purpose Local Option Sales Tax Fund*** accounts for the proceeds of a Special Purpose Local Option Sales Tax ("SPLOST"). Funds are used for road and bridge improvements, public buildings projects, emergency services, and other City projects within the County.

The ***2020 SPLOST Bond Fund*** accounts for the general obligation sales tax bond proceeds to be used for various capital outlay projects within the County.

Additionally, the County reports the following fund types:

The ***special revenue funds*** account for specific revenues that are legally restricted to expenditures for particular purposes.

The ***capital projects funds*** account for the acquisition of capital assets and construction or improvement of major capital projects such as construction of new roads.

The ***agency funds*** are used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals, such as cash bonds, traffic fines, support payments and ad valorem and property taxes.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the County's solid waste functions and the other functions of the government. Elimination of these charges would distort the direct costs reported for the various functions concerned.

Amounts reported as *program revenues* include: 1) charges for services provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Cash and Cash Equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

F. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. For the most part, the effect of interfund activity has been removed from the government-wide statement of net position. In the fund financial statements, these receivables and payables are classified as “due from other funds” or “due to other funds.”

In the government-wide financial statements, any residual balances outstanding between the governmental activities and business-type activities are reported as “internal balances”.

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value. The County has retroactively reported major general infrastructure assets. In this case, the County chose to include all items regardless of their acquisition date. The County was able to estimate the historical cost for the initial reporting of these assets through back trending.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized.

Capital assets of the primary government and Development Authority are depreciated using the straight line method over the following useful lives:

Asset Category	Years
Buildings	15 – 40
Improvements other than buildings	15 – 40
Infrastructure	15 – 25
Machinery and Equipment	5 – 15

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Compensated Absences

It is the County's policy to permit employees to accumulate earned, but unused, vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave, since the County does not have a policy to pay this amount when employees separate from service with the County. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

I. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities fund type statement of net position.

In the fund financial statements, governmental fund types report the face amount of the debt issued as other financing sources.

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

The County has three items that qualify for reporting in this category. These items, relating to the County's retirement plan, qualify for reporting in this category and are combined in the Statement of Net Position under the heading "Pension". The County reports deferred outflow of resources for assumption changes which are amortized over pension expense over a five-year period.

Also, experience differences result from periodic studies by the County's actuary, which adjust the net pension liability for actual experience for certain trend information that was previously assumed, resulting as a deferred outflow of resources. Additionally, any contributions made by the City to the retirement plan before year-end but subsequent to the measurement date of the City's net pension liability are reported as deferred outflows of resources.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of net position and the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has three items that qualify for reporting in this category, one of which arises only under the modified accrual basis of accounting. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and grants, and these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available. Experience differences, result from periodic studies by the County's actuary, which adjust the net pension liability for actual experience for certain trend information that was previously assumed, resulting as a deferred inflow of resources. The net difference between projected and actual earnings on pension plan investments is deferred and amortized into pension expense over a five-year period, resulting in recognition as a deferred inflow of resources.

K. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

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

- ***Nonspendable*** – Fund balances are reported as nonspendable when amounts cannot be spent because they are either: a) not in spendable form (i.e., items that are not expected to be converted to cash), or b) legally or contractually required to be maintained intact.

- ***Restricted*** – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

- ***Committed*** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners through the adoption of a resolution. Only the Board of Commissioners may modify or rescind the commitment.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Fund Equity (Continued)

- ***Assigned*** – Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the Board of Commissioners has authorized the County Manager to assign fund balances.

- ***Unassigned*** – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balance may be reported in all funds.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the County's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the County's policy to use fund balance in the following order: 1) committed, 2) assigned, and 3) unassigned.

Net Position – Net position represents the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the County has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net position is reported as unrestricted.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

L. Use of Estimates

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

NOTE 2. LEGAL COMPLIANCE – BUDGETS

A. Budgets and Budgetary Accounting

Budgetary Data. The annual budget document is the financial plan for the operation of the County. The budget process exists for the purpose of providing a professional management approach to the establishment of priorities and the implementation of work programs while providing an orderly means for control and evaluation of the financial posture of the County. All budgets are adopted on a basis consistent with GAAP. An annual operating budget is prepared for all governmental funds except the capital project funds, which use project-length budgets.

Department heads submit to the County Manager a proposed operating budget for the fiscal year commencing the following October 1. The proposed budgets are then submitted to the Board of Commissioners by the County Manager for study. Public hearings are conducted to obtain taxpayer comments. Prior to October 1, the budget is legally adopted by the Board of Commissioners.

The legal level of control for each legally adopted annual budget is the department level. Supplemental appropriations out of the County's General Fund contingency account may be made by the Board of Commissioners to fund unforeseen expenditures within the County's governmental funds at any time during the year. The Board of Commissioners must approve any department level changes to a previously adopted budget. Management may amend the budget without seeking the approval of the Board of Commissioners at any level below the departmental level.

All final budget amounts presented in the accompanying financial statements have been adjusted for legally authorized revisions of the annual budget during the year. The supplementary budgetary appropriations made were not material. All unexpended appropriations provided in the annual budget lapse at year-end.

B. Fund Deficit

For the year ended September 30, 2020, a deficit fund balance in the amount of $262,111 was reported in the CDBG Fund. This deficit will be reduced in the next fiscal year when revenues are received.

NOTE 2. LEGAL COMPLIANCE – BUDGETS (CONTINUED)

C. Excess Expenditures over Appropriations

For the year ended September 30, 2020, expenditures exceeded budget in the applicable governmental funds, as follows:

Department	Excess
General Fund	
General government - public buildings	$ 138,431
Judicial - magistrate court	5,677
Public safety - ambulance service	112,208
E911 Fund	
Public safety	17,569
Sheriff Special Fund	
Public safety	27,601
Capital outlay	339

These over expenditures were funded by additional unanticipated revenues.

NOTE 3. DEPOSITS AND INVESTMENTS

Credit risk. State statutes authorize the County to invest in obligations of the State of Georgia or other states; obligations issued by the U.S. government; obligations fully insured or guaranteed by the U.S. government or by a government agency of the United States; obligations of any corporation of the U.S. government; prime bankers' acceptances; the local government investment pool established by state law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia. It is the County's policy to limit its investments to those allowed and authorized by state law. As of September 30, 2020, the County held no investments.

Custodial credit risk – deposits. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of September 30, 2020, the deposits of the County and its component units were properly insured and collateralized as defined by GASB pronouncements and the official code of the State of Georgia.

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

Interest rate risk. The County's investment policy is a means of managing its exposure to fair value losses arising from increasing interest rates. As such, they adhere to the following criteria regarding investments as outlined in the County's policies and procedures manual: the investment must always be concerned with the preservation of principal; all investments must be relatively liquid; and there must be a realization of competitive interest rates relative to the risk assumed. The County Manager is authorized to make all investment decisions on behalf of the County.

NOTE 4. RECEIVABLES

Receivables at September 30, 2020, consist of the following:

	General Fund	CDBG Fund	2020 SPLOST Fund	Nonmajor Governmental Funds	Total
Receivables:					
Taxes	$ 1,021,164	$ -	$ -	$ -	$ 1,021,164
Accounts	338,868	-	-	357,116	695,984
Due from other governments	132,937	262,211	195,496	150,009	740,653
Gross receivables	1,492,969	262,211	195,496	507,125	2,457,801
Less allowance	-	-	-	(43,959)	(43,959)
Net receivables	$ 1,492,969	$ 262,211	$ 195,496	$ 463,166	$ 2,413,842

Property taxes attach as an enforceable lien on property as of January 1. Property taxes are billed on or about October 20th of each year and are payable within 60 days. The County bills and collects its own property taxes. Collection of taxes for the county and other government agencies is the responsibility of the Tax Commissioner's Office, which is accounted for in an Agency Fund. County property tax revenues at the fund reporting level are recognized when levied to the extent that they result in current receivables (i.e., collectible in 60 days). For the year ended September 30, 2020, property taxes were levied on September 12, 2019, mailed on October 15, 2019, and were due December 15, 2019. Net receivables estimated to be collected subsequent to November 30, 2020, are deferred as of September 30, 2020, and recorded as revenue when received. Prior year levies were recorded using substantially the same principles, and remaining receivables are reevaluated annually.

NOTE 5. CAPITAL ASSETS

A. Primary Government

Capital asset activity for the fiscal year ended September 30, 2020, is as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	$ 712,889	$ -	$ -	$ -	$ 712,889
Construction in progress	1,032,708	2,096,798	-	(2,466,564)	662,942
Total	1,745,597	2,096,798	-	(2,466,564)	1,375,831
Capital assets, being depreciated:					
Buildings and improvements	16,313,395	-	-	2,466,564	18,779,959
Machinery and equipment	10,926,584	1,221,384	(501,670)	-	11,646,298
Infrastructure	11,647,564	1,205,663	-	-	12,853,227
Total	38,887,543	2,427,047	(501,670)	2,466,564	43,279,484
Less accumulated depreciation for:					
Buildings and improvements	(6,818,706)	(471,272)	-	455,793	(6,834,185)
Machinery and equipment	(7,146,045)	(1,122,334)	501,670	-	(7,766,709)
Infrastructure	(2,027,247)	(505,540)	-	(455,793)	(2,988,580)
Total	(15,991,998)	(2,099,146)	501,670	-	(17,589,474)
Total capital assets, being depreciated, net	22,895,545	327,901	-	2,466,564	25,690,010
Governmental activities capital assets, net	$ 24,641,142	$ 2,424,699	$ -	$ -	$ 27,065,841

Depreciation expense was charged to functions/programs of the County as follows:

Governmental activities:	
General government	$ 213,648
Judicial	55,000
Public safety	793,006
Public works	962,573
Health and welfare	47,200
Culture and recreation	27,719
Total depreciation expense - governmental activities	$ 2,099,146

NOTE 5. CAPITAL ASSETS (CONTINUED)

B. Discretely Presented Component Unit – Development Authority

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Capital assets, not being depreciated:					
Land	$ 121,000	$ 209,318	$ -	$ -	$ 330,318
Total	121,000	209,318	-	-	330,318
Capital assets, being depreciated:					
Buildings	1,204,440	-	-	-	1,204,440
Total	1,204,440	-	-	-	1,204,440
Less accumulated depreciation for:					
Buildings	(237,722)	(30,111)	-	-	(267,833)
Total	(237,722)	(30,111)	-	-	(267,833)
Total capital assets, being depreciated, net	966,718	(30,111)	-	-	936,607
Development Authority capital assets, net	$ 1,087,718	$ 179,207	$ -	$ -	$ 1,266,925

NOTE 6. LONG-TERM DEBT

Primary Government

The following is a summary of long-term debt activity for the primary government for the year ended September 30, 2020:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable	$ 4,825,000	$ -	$ (595,000)	$ 4,230,000	$ 665,000
Unamortized bond premium	417,705	-	(91,264)	326,441	-
Total bonds payable	5,242,705	-	(686,264)	4,556,441	665,000
Capital leases	1,327,833	377,610	(368,629)	1,336,814	153,971
Compensated absences	291,205	130,982	(106,048)	316,139	63,227
Landfill liability	100,000	-	(20,000)	80,000	20,000
Net pension liability	2,409,033	1,621,046	(1,842,417)	2,187,662	-
Governmental activities Long-term liabilities	$ 9,370,776	$ 2,129,638	$ (3,023,358)	$ 8,477,056	$ 902,198

NOTE 6. LONG-TERM DEBT

Primary Government

For governmental funds, compensated absences and the net pension liability are generally liquidated by the General Fund.

Landfill Closure and Post-closure Costs. Effective in the early 1990's, the Tattnall County Landfill Phase II was closed, and no additional waste has been accepted. According to state and federal laws and regulations, the County must perform certain maintenance and monitoring functions at the site for a minimum of 30 years. Engineering studies estimate post-closure costs of approximately $80,000 over the remaining period. Should any problems occur during this post-closure period, the costs and time period required for the maintenance and monitoring functions may substantially increase.

Bonds Payable. In 2014, the County issued $3,500,000 in General Obligation Sales Tax Bonds, Series 2014, to fund the construction of fire stations throughout the County. The bonds have an interest rate of 1.67%. The bonds require annual principal payments beginning February 1, 2016 through February 1, 2020, and interest is payable semiannually on February 1 and August 1 each year. This bond was paid off in full during the current fiscal year.

In April of 2018, the County issued $4,230,000 in General Obligation Sales Tax Bonds, Series 2018, to fund various capital outlay projects within the County. The bonds have interest rates ranging from 3.0% to 5.0%. The bonds require annual principal payments beginning April 1, 2021 through April 1, 2026, and interest is payable semiannually on October 1 and April 1 each year.

The principal and interest on the bonds are payable from SPLOST funds. As of September 30, 2020, annual requirements for debt service on the General Obligation Bonds are as follows:

Fiscal Year Payable	Principal	Interest	Total
2021	$ 665,000	$ 197,700	$ 862,700
2022	680,000	164,450	844,450
2023	690,000	137,250	827,250
2024	710,000	102,750	812,750
2025	730,000	67,250	797,250
2026	755,000	37,750	792,750
	$ 4,230,000	$ 707,150	$ 4,937,150

NOTE 6. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Capital Leases. The County has entered into lease agreements as lessee for financing the acquisition of various equipment costing $1,549,133. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. Amortization of the cost of equipment is included in depreciation expense in the government-wide financial statements. Depreciation expense and accumulated depreciation on the leased equipment was $191,277 and $522,377, respectively, for the year ended September 30, 2020.

The following is a schedule of future minimum lease payments under these capital leases, and the present value of the net minimum lease payments as of September 30, 2020.

Fiscal Year Payable	
2021	$ 198,458
2022	369,376
2023	264,587
2024	120,387
2025	495,674
2026	55,992
Total mimimum lease payments	1,504,474
Less amount representing interest	(167,660)
Present value of future mimium lease payments	$ 1,336,814

NOTE 7. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund transfers as of September 30, 2020, are as follows:

	Transfers Out		
Transfers In	General Fund	2020 SPLOST Fund	Total
2020 SPLOST Fund	$ 200	$ -	$ 200
Sales Tax Bond Fund	-	722,547	722,547
Nonmajor Governmental Funds	287,000	-	287,000
Total	$ 287,200	$ 722,547	$ 1,009,747

Transfers are used to: 1) move revenues from the fund that statute or budget requires to collect them to the fund that the statute or budget requires to expend them, 2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and 3) to transfer funds for debt service.

NOTE 7. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (CONTINUED)

The County had one interfund payable amount from the Sales Tax Bond Fund for 2020 SPLOST to the General Fund in the amount of $250,000. Interfund receivables and payables result from timing differences related to various transactions which normally clear within one to two months.

NOTE 8. JOINT VENTURE

Under Georgia law, the County is a participating member of the Heart of Georgia Altamaha Regional Commission ("RC") and is required to pay annual dues thereto. During its year ended September 30, 2020, the County paid $17,753 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated ("O.C.G.A.") §50-8-34 which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official of each county and municipality of the area. O.C.G.A. §50-8-39.1 provides that the member governments are liable for any debts and obligations of an RC. Separate financial statements may be obtained from: Heart of Georgia Altamaha Regional Commission, 5405 Oak Street, Eastman, Georgia 31023.

NOTE 9. RETIREMENT PLANS

Primary Government

Plan Description

The County's defined benefit pension plan, the Tattnall County Defined Benefit Plan (the "Plan"), provides retirement, disability, and death benefits to plan members and beneficiaries. The Plan is affiliated with the Association County Commissioners of Georgia ("ACCG") Defined Benefit Plan (the "Plan"), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. The specific benefit provisions of the County's plan were established by an adoption agreement executed by the Tattnall County Board of Commissioners. The ACCG issues a publicly available financial report that includes financial statements and required supplementary information. The report can be obtained by writing to GebCorp at 191 Peachtree Street NE, Suite 700, Atlanta, Georgia 30303.

Plan membership as of January 1, 2020, (the most recent actuarial valuation date) is as follows:

Inactive plan members or beneficiaries currently receiving benefits	46
Inactive plan members entitled to but not receiving benefits	63
Active plan members	132
Total	241

NOTE 9. RETIREMENT PLANS (CONTINUED)

Primary Government (Continued)

Plan Description (Continued)

The County is required to contribute an actuarially determined amount annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in the State of Georgia statutes. The County's required contribution for the 2020 plan year is $454,699, or 10.8% of covered payroll. No contributions are required of or permitted by plan members. The County meets all costs of the Plan.

Net Pension Liability of the County

The County is required to contribute an actuarially determined amount annually to the Plan's trust. A contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and intended to satisfy the minimum contribution requirements as set forth in controlling State of Georgia statutes. Plan participants are not required to contribute to the Plan.

The County's net pension liability was measured as of December 31, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2020, with updated procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2019.

Actuarial Assumptions. The total pension liability in the January 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	3.5% - 5.5%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflatio

Mortality rates were based on the RP-2000 Combined Healthy Mortality Table

The actuarial assumptions used in the January 1, 2020 valuation were based on the results of an actuarial experience study for February 2019.

NOTE 9. RETIREMENT PLANS (CONTINUED)

Primary Government (Continued)

Net Pension Liability of the County (Continued)

Actuarial Assumptions (Continued). The long-term expected rate of return on pension plan investments was determined through a blend of using a building-block method based on 20-year benchmarks (25%) and 30-year benchmarks (25%), as well as forward-looking capital market assumptions for a moderate asset allocation (50%), as determined by UBS. Expected future 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 of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of September 30, 2020, are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Fixed Income	30%	25% – 35%
Equities:		
Large Cap	30%	25% – 35%
Mid Cap	5%	2.5% – 10%
Small Cap	5%	2.5% – 10%
REIT	5%	2.5% – 10%
International	15%	10% – 20%
Multi Cap	5%	2.5% – 10%
Global Allocation	5%	2.5% – 10%
Total	100%	

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 County contributions will be made based on the average County contribution made to the Plan over the prior five years. Based on this assumption, 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 of the projected benefit payments to determine the total pension liability.

NOTE 9. RETIREMENT PLANS (CONTINUED)

Primary Government (Continued)

Net Pension Liability of the County (Continued)

Changes in the Net Pension Liability of the County. The changes in the components of the net pension liability of the County for the year ended September 30, 2020, were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at September 30, 2019	$ 9,035,838	$ 6,626,805	$ 2,409,033
Changes for the year:			
Service cost	208,399	-	208,399
Interest	620,323	-	620,323
Liability experience (gain)/loss	283,406	-	283,406
Assumption change	418,584	-	418,584
Contributions - employer	-	453,191	(453,191)
Net investment income	-	1,376,329	(1,376,329)
Benefit payments, including refunds of employee contributions	(368,490)	(368,490)	-
Administrative expense	-	(33,343)	33,343
Other changes	20,328	(23,766)	44,094
Net changes	1,182,550	1,403,921	(221,371)
Balances at September 30, 2020	$ 10,218,388	$ 8,030,726	$ 2,187,662

The required schedule of changes in the County's net pension liability and related ratios immediately following the notes to the financial statements presents multi-year trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the net pension liability of the County, calculated using the discount rate of 7.00%, as well as what the County's net pension 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%)
County's net pension liability	$ 3,550,739	$ 2,187,662	$ 1,058,518

NOTE 9. RETIREMENT PLANS (CONTINUED)

Primary Government (Continued)

Net Pension Liability of the County (Continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate (Continued). Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of September 30, 2020, and the current sharing pattern of costs between employer and employee.

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended September 30, 2020, the County recognized pension expense of $722,383. At September 30, 2020, the County reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Investment earnings difference	$ -	$ 401,053
Assumption changes	502,734	-
Experience differences	236,628	36,590
Contributions subsequent to the measurement date	453,191	-
Total	$ 1,192,553	$ 437,643

County contributions subsequent to the measurement date of $453,191 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ending September 30, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending September 30,	
2021	$ 146,834
2022	115,287
2023	147,238
2024	(107,640)
Total	$ 301,719

NOTE 10. 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; and natural disasters for which, except as described in the following paragraph, the County carries commercial insurance in amounts deemed prudent by County management.

The County participates in the ACCG Interlocal Risk Management Agency Property and Liability Insurance Fund and the ACCG Group Self-Insurance Workers' Compensation Fund, a public entity risk pool currently operating as a common risk management and insurance program for member local governments.

As part of this risk pool, the County is obligated to pay all contributions and assessments as 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 and protect the members of the fund against liability or loss as prescribed in the member government contract and in accordance with the Workers' Compensation law of Georgia. The fund is to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

There have been no significant reductions of insurance coverage from coverage in the prior year, and settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

NOTE 11. CONTINGENCIES AND COMMITMENTS

Contractual Commitments: In addition to the liabilities enumerated in the balance sheet, at September 30, 2020, the County has contractual commitments on uncompleted contracts of approximately $20,472.

Grant Contingencies: The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their representatives. Such audits could lead to the disallowance of certain expenditures previously reimbursed by those agencies. Based upon prior experience, County management believes such disallowances, if any, will not be significant.

NOTE 11. CONTINGENCIES AND COMMITMENTS (CONTINUED)

Litigation: The County is involved in several small or pending lawsuits. In the opinion of management, based on consultations with legal counsel, an unfavorable outcome in excess of insurance coverage is unlikely.

REQUIRED SUPPLEMENTARY INFORMATION

TATTNALL COUNTY, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEARS ENDED SEPTEMBER 30,

	2020	2019	2018	2017	2016	2015
Total pension liability						
Service cost	**$ 208,399**	$ 173,513	$ 166,456	$ 146,887	$ 161,554	$ 149,757
Interest on total pension liability	**620,323**	594,655	561,298	549,759	490,651	463,837
Liability experience (gain)/loss	**283,406**	(68,408)	90,872	(181,069)	209,567	-
Assumption change	**418,584**	333,061	15,892	231,140	222,341	-
Benefit payments, including refunds of employee contributions	**(368,490)**	(398,241)	(350,610)	(318,981)	(273,021)	(239,113)
	20,328	-	-	-	-	-
Net change in total pension liability	**1,182,550**	634,580	483,908	427,736	811,092	374,481
Total pension liability - beginning	**9,035,838**	8,401,258	7,917,350	7,489,614	6,678,522	6,304,041
Total pension liability - ending (a)	**$ 10,218,388**	$ 9,035,838	$ 8,401,258	$ 7,917,350	$ 7,489,614	$ 6,678,522
Plan fiduciary net position						
Contributions - employer	**$ 453,191**	$ 413,485	$ 431,500	$ 386,222	$ 400,045	$ 378,017
Net investment income	**1,376,329**	(313,470)	944,381	398,733	36,076	371,471
Benefit payments, including refunds of employee contributions	**(368,490)**	(398,241)	(350,610)	(318,981)	(273,021)	(239,113)
Administrative expenses	**(33,343)**	(20,204)	(17,309)	(20,769)	(19,112)	(17,964)
Other	**(23,766)**	(30,717)	(70,250)	(42,239)	(53,647)	(48,578)
Net change in fiduciary net position	**1,403,921**	(349,147)	937,712	402,966	90,341	443,833
Plan fiduciary net position - beginning	**6,626,805**	6,975,952	6,038,240	5,635,274	5,544,933	5,101,100
Plan fiduciary net position - ending (b)	**$ 8,030,726**	$ 6,626,805	$ 6,975,952	$ 6,038,240	$ 5,635,274	$ 5,544,933
County's net pension liability - ending (a) - (b)	**$ 2,187,662**	$ 2,409,033	$ 1,425,306	$ 1,879,110	$ 1,854,340	$ 1,133,589
Plan fiduciary net position as a percentage of total pension liability	**78.6%**	73.3%	83.0%	76.3%	75.2%	83.0%
Covered payroll	**$ 3,560,288**	$ 3,085,720	$ 2,885,044	$ 2,861,852	$ 3,185,636	$ 3,103,112
County's net pension liability as a percentage of covered payroll	**61.4%**	78.1%	49.4%	65.7%	58.2%	36.5%

Notes to the Schedule :
The schedule will present 10 years of information once it is accumulated.

The assumptions used in the preparation of the above schedule are disclosed in Note 9 in the Notes to the Financial Statements.

TATTNALL COUNTY, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY CONTRIBUTIONS
FOR THE YEARS ENDED SEPTEMBER 30,

	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	**$ 454,699**	$ 453,191	$ 413,485	$ 431,500	$ 386,222	$ 400,045
Contributions in relation to the actuarially determined contribution	**454,699**	(453,191)	(413,485)	(431,500)	(386,222)	(400,045)
Contribution deficiency (excess)	**$ -**	$ -	$ -	$ -	$ -	$ -
Covered payroll	**$ 4,205,772**	$ 3,560,288	$ 3,085,720	$ 2,885,044	$ 2,861,852	$ 3,185,636
Contributions as a percentage of covered payroll	**10.8%**	12.7%	13.4%	15.0%	13.5%	12.6%

Notes to the Schedule:

Valuation Date	January 1, 2019
Cost Method	Entry age normal
Actuarial Asset Valuation Method	Smoothed market value with a 5-year smoothing period
Assumed Rate of Return On Investments	7.00%
Projected Salary Increases	3.50% – 5.50% (including 3.0% inflation)
Amortization Method	Closed level dollar for unfunded liability
Remaining Amortization Period	None remaining

The schedule will present 10 years of information once it is accumulated.

TATTNALL COUNTY, GEORGIA

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

E911 Fund is used to account for the cost of operating and maintaining the Tattnall County E-911 System. Financing is provided by a charge to each telephone subscriber whose exchange access lines are in the areas served by the Tattnall County E-911 system and by a transfer from the General Fund.

Jail Fund is used to account for the expenditures made towards maintenance and operations of the County jail.

Law Library Fund is used to account for costs of operating and maintaining the County Law Library. Financing is provided from a charge added to and collected on all costs in civil and criminal cases.

Sheriff Special Fund is used to account for Sheriff's Special Fund activity within the Sheriff's Special Fund.

Drug Abuse Treatment and Education Fund is used to account for collection of additional penalties for certain drug related crimes and for expenditure of those funds solely and exclusively for drug abuse treatment and education programs.

Clerk of Courts Technology Fund is used to account for collection of additional penalties for certain drug related crimes and for expenditure of those funds solely and exclusively for drug abuse treatment and education programs.

Juvenile Services Fund is used to account for monies collected under Georgia law for probation services to juvenile offenders. Such monies are restricted to providing treatment to juvenile offenders.

Solid Waste Fund is used to account for the costs of providing sanitation services to residents of the County. All activities necessary to provide such services are accounted for in this fund.

Capital Projects Funds

T-SPLOST Fund is used to account for the regional transportation special purpose local option sales tax proceeds received for transportation purposes within the County.

TATTNALL COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

	Special Revenue Funds				
	E911 Fund	Jail Fund	Law Library	Sheriff Special Fund	Drug Abuse Treatment and Education Fund
ASSETS					
Cash	$ 140,050	$ 56,487	$ 32,898	$ 233,668	$ 87,708
Accounts receivable	33,132	4,068	-	-	2,296
Due from other governments	-	-	-	-	-
Prepaid expenses	2,432	-	-	-	-
Total assets	$ 175,614	$ 60,555	$ 32,898	$ 233,668	$ 90,004
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	$ 2,662	$ -	$ -	$ -	$ -
Accrued liabilities	11,262	-	-	-	788
Funds held for others	-	-	-	20,571	-
Total liabilities	13,924	-	-	20,571	788
FUND BALANCES					
Nonspendable:					
Prepaid items	2,432	-	-	-	-
Restricted for:					
Judicial programs	-	-	32,898	-	-
Public safety	159,258	60,555	-	213,097	89,216
Sanitation	-	-	-	-	-
Capital improvements	-	-	-	-	-
Total fund balances	161,690	60,555	32,898	213,097	89,216
Total liabilities and fund balances	$ 175,614	$ 60,555	$ 32,898	$ 233,668	$ 90,004

Clerk of Courts Technology Fund	Juvenile Probation Fund	Solid Waste Fund	Capital Projects Fund T-SPLOST Fund	Total Nonmajor Governmental Funds
$ 49,745	$ 5,717	$ 227,285	$ 343,792	$ 1,177,350
-	60	273,601	-	313,157
-	-	-	150,009	150,009
-	-	-	-	2,432
$ 49,745	$ 5,777	$ 500,886	$ 493,801	$ 1,642,948
$ -	$ -	$ 27,127	$ 13,000	$ 42,789
-	-	3,610	1,633	17,293
-	-	-	-	20,571
-	-	30,737	14,633	80,653
-	-	-	-	2,432
49,745	-	-	-	82,643
-	5,777	-	-	527,903
-	-	470,149	-	470,149
-	-	-	479,168	479,168
49,745	5,777	470,149	479,168	1,562,295
$ 49,745	$ 5,777	$ 500,886	$ 493,801	$ 1,642,948

TATTNALL COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue Funds				
	E911 Fund	Jail Fund	Law Library	Sheriff Special Fund	Drug Abuse Treatment and Education Fund
Revenues:					
Taxes	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	44,337	10,730	4,970	26,691
Intergovernmental	-	-	-	29,808	-
Charges for services	361,465	-	-	54,033	-
Interest income	540	168	20	208	224
Miscellaneous	1,892	-	-	30,322	-
Total revenues	363,897	44,505	10,750	119,341	26,915
Expenditures:					
Current:					
Judicial	-	-	9,656	-	-
Public safety	557,576	35,991	-	101,371	33,512
Sanitation	-	-	-	-	-
Capital outlay	-	-	-	10,339	-
Total expenditures	557,576	35,991	9,656	111,710	33,512
Excess (deficiency) of revenues over (under) expenditures	(193,679)	8,514	1,094	7,631	(6,597)
Other financing sources:					
Transfers in	155,000	-	-	-	-
Total other financing sources	155,000	-	-	-	-
Net change in fund balances	(38,679)	8,514	1,094	7,631	(6,597)
Fund balances, beginning of year	200,369	52,041	31,804	205,466	95,813
Fund balances, end of year	$ 161,690	$ 60,555	$ 32,898	$ 213,097	$ 89,216

Clerk of Courts Technology Fund	Juvenile Probation Fund	Solid Waste Fund	Capital Projects Fund T-SPLOST Fund	Total Nonmajor Governmental Funds
$ -	$ -	$ -	$ 630,616	$ 630,616
-	1,030	-	-	87,758
-	-		-	29,808
10,003	-	663,747	-	1,089,248
134	-	-	2,266	3,560
-	-	-	-	32,214
10,137	1,030	663,747	632,882	1,873,204
-	-	-	-	9,656
-	-	-	-	728,450
-	-	777,432	-	777,432
4,949	-	-	664,641	679,929
4,949	-	777,432	664,641	2,195,467
5,188	1,030	(113,685)	(31,759)	(322,263)
-	-	132,000	-	287,000
-	-	132,000	-	287,000
5,188	1,030	18,315	(31,759)	(35,263)
44,557	4,747	451,834	510,927	1,597,558
$ 49,745	$ 5,777	$ 470,149	$ 479,168	$ 1,562,295

TATTNALL COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	E911 Fund			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Charges for services	$ 384,907	$ 384,907	$ 361,465	$ (23,442)
Interest income	100	100	540	440
Miscellaneous	-	-	1,892	1,892
Total revenues	385,007	385,007	363,897	(21,110)
EXPENDITURES				
Public safety	540,007	540,007	557,576	(17,569)
Total expenditures	540,007	540,007	557,576	(17,569)
Deficiency of revenues under expenditures	(155,000)	(155,000)	(193,679)	(38,679)
OTHER FINANCING SOURCES				
Transfers in	155,000	155,000	155,000	-
Total other financing sources	155,000	155,000	155,000	-
Net changes in fund balance	-	-	(38,679)	(38,679)
Fund balance, beginning of year	200,369	200,369	200,369	-
Fund balance, end of year	$ 200,369	$ 200,369	$ 161,690	$ (38,679)

(Continued)

TATTNALL COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Jail Fund			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Fines and forfeitures	$ 40,000	$ 40,000	$ 44,337	$ 4,337
Interest income	-	-	168	168
Total revenues	40,000	40,000	44,505	4,505
EXPENDITURES				
Public safety	55,000	55,000	35,991	19,009
Total expenditures	55,000	55,000	35,991	19,009
Net changes in fund balance	(15,000)	(15,000)	8,514	23,514
Fund balance, beginning of year	52,041	52,041	52,041	-
Fund balance, end of year	$ 37,041	$ 37,041	$ 60,555	$ 23,514

(Continued)

TATTNALL COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Sheriff Special Fund			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Fines and forfeitures	$ 5,500	$ 5,500	$ 4,970	$ (530)
Intergovernmental	-	-	29,808	29,808
Charges for services	50,500	50,500	54,033	3,533
Interest income	165	165	208	43
Miscellaneous	27,040	27,040	30,322	3,282
Total revenues	83,205	83,205	119,341	36,136
EXPENDITURES				
Public safety	73,770	73,770	101,371	(27,601)
Capital outlay	10,000	10,000	10,339	(339)
Total expenditures	83,770	83,770	111,710	(27,940)
Net changes in fund balance	(565)	(565)	7,631	8,196
Fund balance, beginning of year	205,466	205,466	205,466	-
Fund balance, end of year	$ 204,901	$ 204,901	$ 213,097	$ 8,196

(Continued)

TATTNALL COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Drug Abuse Treatment and Education Fund			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Fines and forfeitures	$ 30,000	$ 30,000	$ 26,691	$ (3,309)
Interest income	-	-	224	224
Total revenues	30,000	30,000	26,915	(3,085)
EXPENDITURES				
Public safety	50,000	50,000	33,512	16,488
Total expenditures	50,000	50,000	33,512	16,488
Net changes in fund balance	(20,000)	(20,000)	(6,597)	13,403
Fund balance, beginning of year	95,813	95,813	95,813	-
Fund balance, end of year	$ 75,813	$ 75,813	$ 89,216	$ 13,403

(Continued)

TATTNALL COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Juvenile Probation Fund			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Fines and forfeitures	$ 4,300	$ 4,300	$ 1,030	$ (3,270)
Total revenues	4,300	4,300	1,030	(3,270)
EXPENDITURES				
Public safety	4,300	4,300	-	4,300
Total expenditures	4,300	4,300	-	4,300
Net changes in fund balance	-	-	1,030	1,030
Fund balance, beginning of year	4,747	4,747	4,747	-
Fund balance, end of year	$ 4,747	$ 4,747	$ 5,777	$ 1,030

(Continued)

TATTNALL COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Solid Waste Fund			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Charges for services	$ 658,644	$ 658,644	$ 663,747	$ 5,103
Total revenues	658,644	658,644	663,747	5,103
EXPENDITURES				
Sanitation	803,588	803,588	777,432	26,156
Total expenditures	803,588	803,588	777,432	26,156
Deficiency of revenues under expenditures	(144,944)	(144,944)	(113,685)	31,259
OTHER FINANCING SOURCES				
Transfers in	132,000	132,000	132,000	-
Total other financing sources	132,000	132,000	132,000	-
Net changes in fund balance	(12,944)	(12,944)	18,315	31,259
Fund balance, beginning of year	451,834	451,834	451,834	-
Fund balance, end of year	$ 438,890	$ 438,890	$ 470,149	$ 31,259

(Concluded)

TATTNALL COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS - 2014 ISSUE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Project Description	Original Estimated Cost	Revised Estimated Cost	Expenditures		
			Prior Years	Current Year	Total
Roads and bridges	$ 3,240,000	$ 3,321,516	$ 2,858,746	$ 462,770	$ 3,321,516
Various buildings	540,000	851,667	410,538	441,129	851,667
Emergency services	540,000	549,459	450,662	98,797	549,459
Fire stations/equipment	3,456,000	3,462,030	3,215,012	247,018	3,462,030
Recreation	432,000	436,632	389,160	47,472	436,632
City of Cobbtown	129,600	104,573	94,784	9,789	104,573
City of Collins	207,360	173,889	157,611	16,278	173,889
City of Glennville	1,296,000	1,541,396	1,397,158	144,238	1,541,396
City of Manassas	25,920	27,943	25,327	2,616	27,943
City of Reidsville	933,120	772,640	700,296	72,344	772,640
Total	$ 10,800,000	$ 11,241,745	$ 9,699,294	$ 1,542,451	$ 11,241,745

Total expenditures - 2014 SPLOST Fund	$ 2,561,219
Debt service payments	(1,018,768)
Total SPLOST expenditures reported above	$ 1,542,451

TATTNALL COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS - 2020 ISSUE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Project Description	Original Estimated Cost	Revised Estimated Cost	Expenditures		
			Prior Years	Current Year	Total
Roads and bridges	$ 2,041,200	$ 2,041,200	$ -	$ -	$ -
Public buildings	2,646,000	2,646,000	-	-	-
Emergency services	604,800	604,800	-	-	-
City of Cobbtown	135,864	135,864	-	13,891	13,891
City of Collins	223,884	223,884	-	22,890	22,890
City of Glennville	1,848,420	1,848,420	-	91,556	91,556
City of Manassas	34,128	34,128	-	3,489	3,489
City of Reidsville	997,704	997,704	-	102,007	102,007
Total	$ 8,532,000	$ 8,532,000	$ -	$ 233,833	$ 233,833

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

TATTNALL COUNTY, GEORGIA

AGENCY FUNDS

Tax Commissioner – To account for the collection and payment to Tattnall County and other taxing units of the property taxes levied, billed, and collected by the Tax Commissioner on behalf of Tattnall County and other taxing units.

Clerk of Courts – To account for all monies received by the Clerk of Superior Court on behalf of individuals, private organizations, other governmental units, and other funds.

Probate Court – To account for all monies received by the Probate Court on behalf of individuals, private organizations, other governmental units, and other funds.

Magistrate Court – To account for all monies received by the Magistrate Court on behalf of individuals, private organizations, other governmental units, and other funds.

Sheriff – To account for all monies received by the Sheriff's Department on behalf of individuals, private organizations, other governmental units, and other funds.

TATTNALL COUNTY, GEORGIA

COMBINING BALANCE SHEET
AGENCY FUNDS
SEPTEMBER 30, 2020

ASSETS	Tax Commissioner	Clerk of Court	Probate Court	Magistrate Court	Sheriff	Total
Cash	$ 280,327	$ 49,694	$ 74,132	$ 9,671	$ 18,550	$ 432,374
Taxes receivable	1,182,702	-	-	-	-	1,182,702
Total assets	$ 1,463,029	$ 49,694	$ 74,132	$ 9,671	$ 18,550	$ 1,615,076
LIABILITIES						
Due to others	$ 280,327	$ 49,694	$ 74,132	$ 9,671	$ 18,550	$ 432,374
Uncollected taxes	1,182,702	-	-	-	-	1,182,702
Total liabilities	$ 1,463,029	$ 49,694	$ 74,132	$ 9,671	$ 18,550	$ 1,615,076

COMPLIANCE SECTION

MAULDIN & JENKINS
CPAs & ADVISORS

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*

Board of Commissioners
of Tattnall County, Georgia
Reidsville, Georgia

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Tattnall County, Georgia (the "County") as of and for the year ended September 30, 2020, and the related notes to financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 4, 2021. Our report includes a reference to other auditors who audited the financial statements of the Tattnall County Board of Health, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2020-001 and 2020-002 that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2020-003.

The County's Response to the Findings

The County's response to the findings identified in our audit are described in the accompanying schedule of findings and responses. The County'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 result 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.

Mauldin & Jenkins, LLC

Savannah, Georgia
March 4, 2021

MAULDIN & JENKINS
CPAs & ADVISORS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Commissioners
of Tattnall County, Georgia
Reidsville, Georgia

Report on Compliance For Each Major Federal Program

We have audited Tattnall County's (the "County") compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2020. The County's major federal programs are identified in the summary of audit's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis of our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2020.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Savannah, Georgia
March 4, 2021

TATTNALL COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Contract or Project Number	Total Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:			
Passed through Georgia Department of Community Affairs:			
Community Development Block Grant	14.228	18-y-132-1-6030	$ 616,976
Total U. S. Department of Housing and Urban Development			616,976
U.S. DEPARTMENT OF TREASURY:			
Coronavirus Relief Fund (CRF)	21.019	N/A	869,390
Total U. S. Department of Treasury			869,390
Total Expenditures of Federal Awards			$ 1,486,366

TATTNALL COUNTY, GEORGIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 1. BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards includes the federal grant activity of Tattnall County, Georgia (the "County") and is presented on the accrual basis of accounting.

The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the financial statements.

NOTE 2. DE MINIMIS COST RATE

The County elected not to use the 10% de minimis cost rate for the year ended September 30, 2020.

NOTE 3. SUBRECIPIENTS

The County did not pass through any grant funds to subrecipients for the year ended September 30, 2020.

TATTNALL COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

SECTION I
SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	__X__ Yes _____ No
Significant deficiencies identified not considered to be material weaknesses?	____ Yes __X__ No
Noncompliance material to financial statements noted?	__X__ Yes _____ No

Federal Awards

Internal Control over major programs:

Material weaknesses identified?	____ Yes __X__ No
Significant deficiencies identified not considered to be material weaknesses?	____ Yes __X__ No
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	____ Yes __X__ No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
21.019	**U.S. Department of the Treasury** Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000

TATTNALL COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES

2020-001. Segregation of Duties

Criteria: Internal controls should be in place which provide reasonable assurance that an individual cannot misappropriate funds without such actions being detected during the normal course of business.

Condition: There is not appropriate segregation of duties among record keeping, custody, and reconciliation of cash accounts and other operational functions in many of the elected officials' offices. In general, we noted that individuals who take deposits to the bank and post transactions to the general ledger or manual ledgers prepare bank reconciliations; individuals with the authority to prepare and sign checks also reconcile bank statements; and individuals have the authority to open mail, post receipts, balance cash, prepare deposits, and print disbursement reports.

With regards to the County, we noted bank statements were being reconciled by County employees with no documented review of the reconciliation being performed. Additionally, there is no evidence of review and approval of manual journal entries posted to the accounting system.

Context: Several instances of overlapping duties were noted during interviews regarding internal control procedures. Bank reconciliations and manual journal entries were not approved or reviewed prior to posting.

Effect: Failure to properly segregate duties among recording, distribution, and reconciliation of accounts can lead to misappropriation of funds that is not detected during the normal course of business. Additionally, the lack of review of bank reconciliations and journal entries can also lead to misappropriation of funds.

Cause: The lack of segregation of duties is due to the lack of a properly developed integrated work plan with appropriate controls and an improper allocation of available resources. In addition, in certain circumstances there are a limited number of trained individuals in each office available to perform all of the duties.

Recommendation: The duties of recording, distribution, and reconciliation of accounts should be segregated among employees. The County should implement a formal review process for approving bank reconciliations and manual journal entries posted to the accounting system.

Views of Responsible Officials and Planned Corrective Action: We concur. The County is in the process of reviewing their respective systems and processes to evaluate and determine the most efficient and effective solution to properly segregate duties among all County functions to provide reasonable assurance that an individual cannot misappropriate funds without being detected during the normal course of business.

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

2020-002. Year-end Close Process

Criteria: Management is responsible for the accuracy and completeness of the financial transactions in the County's general ledger to ensure accurate financial reporting.

Condition/Context: The County does not currently have an adequate monthly or year-end close process, whereby the County's financial records are adjusted, reviewed and reconciled to supporting documentation.

Effect or Possible Effect: This condition could lead to inaccurate financial reporting.

Cause: There was an overall lack of appropriate year end closeout controls implemented at the County during the fiscal year. The County did not properly account for all activity in accordance with generally accepted accounting principles, or prepare and review all reconciliations typically required in a strong accounting system.

Recommendation: We recommend the County consider a variety of options to address the above condition. The County should look at the respective staffing of the accounting function, and determine if an adequate number of qualified people are currently available to address the condition. The County should consider and evaluate its strengths and weaknesses relative to the accounting function, and take measures to address the concerns noted above with a goal of providing timely recording, reconciling and reporting of County operations and financial and non-financial activities.

We further recommend the County consider reinvesting in its accounting personnel by providing better technical education and training via participation in governmental accounting and financial reporting continuing education programs which are available in the general geographic area of the County. Once certain levels of technical proficiency are observed by management, we further encourage the County to better cross-train the accounting personnel in an effort to make the accounting function a stronger and more capable accounting and finance department.

Views of Responsible Officials and Planned Corrective Action: We concur with the finding. We will continue to review and improve policies and procedures in an effort to eliminate errors and identify deficiencies from both operational and financial perspectives.

TATTNALL COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

2020-003. Special Revenue Fund Budgets

Criteria: In accordance with state law, all local governments shall operate under an annual balanced budget for the General Fund, each special revenue fund, and each debt service fund in use by the local government.

Condition/Context: Management has not adopted an annual budget for the Law Library Fund, the Clerk of Courts Technology Fund or the CDBG Fund.

Effect or Possible Effect: The purpose of state law is to establish minimum budget, accounting and auditing requirements for local governments so as to provide local taxpayers with an opportunity to gain information concerning the purposes for which local revenues are proposed to be spent and are actually spent and to assist local governments in generally improving local financial management practices. When balanced budgets are not adopted, it is difficult for local taxpayers and other interested parties to gain information on how local revenues were to be spent.

Cause: Failure to adopt a budget for these funds was an oversight by management.

Recommendation: We recommend management adopt balanced budgets for all special revenue funds.

Views of Responsible Officials and Planned Corrective Action: We concur with the finding. For FY 2021, management will prepare and pass balanced budgets for all special revenue funds as required by state law.

TATTNALL COUNTY, GEORGIA

SUMMARY OF PRIOR YEAR FINDINGS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

2019-001. Segregation of Duties

Criteria: Internal controls should be in place which provide reasonable assurance that an individual cannot misappropriate funds without such actions being detected during the normal course of business.

Condition: There is not appropriate segregation of duties among record keeping, custody, and reconciliation of cash accounts and other operational functions in many of the elected officials' offices. In general, we noted that individuals who take deposits to the bank and post transactions to the general ledger or manual ledgers prepare bank reconciliations; individuals with the authority to prepare and sign checks also reconcile bank statements; and individuals have the authority to open mail, post receipts, balance cash, prepare deposits, and print disbursement reports.

With regards to the County, we noted bank statements were being reconciled by County employees with no documented review of the reconciliation being performed. Additionally, there is no evidence of review and approval of manual journal entries posted to the accounting system.

Status: Unresolved – See current year finding 2020-001.

2019-002. Year-end Close Process

Criteria: Management is responsible for the accuracy and completeness of the financial transactions in the County's general ledger to ensure accurate financial reporting.

Condition/Context: The County does not currently have an adequate monthly or year-end close process, whereby the County's financial records are adjusted, reviewed and reconciled to supporting documentation.

Status: Unresolved – See current year finding 2020-002.

2019-003. Special Revenue Fund Budgets

Criteria: In accordance with state law, all local governments shall operate under an annual balanced budget for the General Fund, each special revenue fund, and each debt service fund in use by the local government.

Condition/Context: Management has not adopted an annual budget for the Clerk of Courts Technology Fund. Additionally, balanced budgets were not adopted for the Solid Waste Fund and the CDBG Fund.

Status: Unresolved – See current year finding 2020-003.