TATTNALL COUNTY, GEORGIA

FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021

TATTNALL COUNTY, GEORGIA

FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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TATTNALL COUNTY, GEORGIA

FINANCIAL REPORT
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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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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 35%, 17%, and 88%, 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, 2021, and the respective changes in financial position and the respective budgetary comparisons for the General Fund and ARPA 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 38) and the Schedule of County Contributions (on page 39) 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 combining and individual nonmajor fund financial statements and schedules and the schedules of expenditures of special purpose local option sales tax proceeds 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 and schedules and the schedule of expenditures of special purpose local option sales tax proceeds 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, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tattnall County, Georgia's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Savannah, Georgia
March 4, 2022

BASIC FINANCIAL STATEMENTS

TATTNALL COUNTY, GEORGIA

STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Primary Government	Component Units	
	Governmental Activities	Development Authority	Board of Health
ASSETS			
Cash and cash equivalents	$ 10,971,331	$ 704,609	$ 968,678
Taxes receivable	662,574	-	-
Accounts receivable, net of allowances	518,231	65,160	-
Due from other governments	836,332	-	81,268
Prepaid items	260,458	-	-
Capital assets, non-depreciable	742,889	330,318	-
Capital assets, depreciable, net of accumulated depreciation	26,599,915	906,496	23,272
Total assets	40,591,730	2,006,583	1,073,218
DEFERRED OUTFLOWS OF RESOURCES			
Pension	1,313,613	-	124,351
OPEB	-	-	51,271
Total deferred outflows of resources	1,313,613	-	175,622
LIABILITIES			
Accounts payable	589,084	-	8,028
Accrued liabilities	288,651	-	-
Funds held for others	12,249	-	-
Unearned revenue	2,455,855	-	-
Capital leases due within one year	169,961	-	-
Capital leases due in more than one year	1,085,088	-	-
Compensated absences due within one year	68,059	-	7,444
Compensated absences due in more than one year	272,237	-	29,777
Financed purchase due in within one year	27,034	-	-
Financed purchase due in more than one year	118,778	-	-
Bonds payable due within one year	680,000	-	-
Bonds payable due in more than one year	3,120,177	-	-
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	40,000	-	-
Net pension liability	2,280,238	-	550,684
Net OPEB liability	-	-	96,303
Total liabilities	11,227,411	-	692,236
DEFERRED INFLOWS OF RESOURCES			
Pension	703,233	-	1,157
OPEB	-	-	152,138
Total deferred inflows of resources	703,233	-	153,295
NET POSITION			
Net investment in capital assets	22,141,766	1,236,814	23,272
Restricted for:			
General government services	1,467	-	-
Judicial programs	116,949	-	-
Public safety	596,882	-	-
Economic development	522,325	-	-
Capital improvements	2,819,107	-	-
Prior year program income	-	-	222,958
Unrestricted	3,776,203	769,769	157,079
Total net position	$ 29,974,699	$ 2,006,583	$ 403,309

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

TATTNALL COUNTY, GEORGIA

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	$ 4,151,835	$ 1,845,407	$ -	$ -
Judicial	1,633,122	513,475	-	-
Public safety	7,044,278	1,312,660	-	1,375,226
Sanitation	799,571	-	-	-
Public works	3,322,405	-	-	3,924
Health and welfare	186,899	-	-	-
Culture and recreation	147,760	-	-	-
Conservation	224,131	-	-	-
Economic development	67,753	-	-	-
Interest on long-term debt	244,546	-	-	-
Total governmental activities - Primary government	$ 17,822,300	$ 3,671,542	$ -	$ 1,379,150
Component units				
Development Authority	$ 72,716	$ 66,000	$ 50,000	$ -
Board of Health	757,082	223,973	545,669	-
Total component units	$ 829,798	$ 289,973	$ 595,669	$ -
General revenues:				
Property taxes				
Sales taxes				
Insurance premium tax				
Alcoholic beverages taxes				
Other taxes				
Other local funds				
Unrestricted investment earnings				
Total general revenues				
Change in net position				
Net position, beginning of year				
Net position, end of year				

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

Net (Expenses) Revenues and Changes in Net Position		
Primary Government	Component Units	
Governmental Activities	Development Authority	Board of Health
$ (2,306,428)	$ -	$ -
(1,119,647)	-	-
(4,356,392)	-	-
(799,571)	-	-
(3,318,481)	-	-
(186,899)	-	-
(147,760)	-	-
(224,131)	-	-
(67,753)	-	-
(244,546)	-	-
(12,771,608)	-	-
	43,284	-
	-	12,560
	43,284	12,560
7,479,265	8	-
4,159,683	-	-
1,225,618	-	-
49,490	-	-
730,173	-	-
-	-	69,748
49,476	2,550	-
13,693,705	2,558	69,748
922,097	45,842	82,308
29,052,602	1,960,741	321,001
$ 29,974,699	$ 2,006,583	$ 403,309

TATTNALL COUNTY, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	General Fund	ARPA Fund	2020 SPLOST Fund	Sales Tax Bond Fund for 2020 SPLOST	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	$ 4,536,262	$ 2,457,322	$ 438,387	$ 1,601,411	$ 1,937,949	$ 10,971,331
Taxes receivable	662,574	-	-	-	-	662,574
Accounts receivable, net	220,657	-	-	-	297,574	518,231
Due from other governments	292,353	-	433,855	-	110,124	836,332
Due from other funds	290,124	-	-	-	-	290,124
Prepaid items	175,801	-	-	82,225	2,432	260,458
Total assets	$ 6,177,771	$ 2,457,322	$ 872,242	$ 1,683,636	$ 2,348,079	$ 13,539,050
LIABILITIES						
Accounts payable	$ 143,791	$ -	$ 421,720	$ -	$ 23,573	$ 589,084
Accrued liabilities	202,088	-	-	-	16,371	218,459
Funds held for others	-	-	-	-	12,249	12,249
Due to other funds	-	-	-	250,000	40,124	290,124
Unearned revenue	-	2,455,855	-	-	-	2,455,855
Total liabilities	345,879	2,455,855	421,720	250,000	92,317	3,565,771
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues						
Property taxes	635,540	-	-	-	-	635,540
Total deferred inflows of resources	635,540	-	-	-	-	635,540
FUND BALANCES						
Fund balances						
Nonspendable:						
Prepaid items	175,801	-	-	82,225	2,432	260,458
Restricted for:						
General government services	-	1,467	-	-	-	1,467
Judicial programs	-	-	-	-	116,949	116,949
Public safety	-	-	-	-	596,882	596,882
Sanitation	-	-	-	-	522,325	522,325
Capital improvements	-	-	450,522	1,351,411	1,017,174	2,819,107
Assigned for:						
Subsequent years' budget	796,854	-	-	-	-	796,854
Unassigned	4,223,697	-	-	-	-	4,223,697
Total fund balances	5,196,352	1,467	450,522	1,433,636	2,255,762	9,337,739
Total liabilities, deferred inflows of resources and fund balances	$ 6,177,771	$ 2,457,322	$ 872,242	$ 1,683,636	$ 2,348,079	$ 13,539,050

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, 2021

Amounts reported for governmental activities in the statement of net position are different because:		
Total governmental fund balances		$ 9,337,739
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost	$ 47,083,836	
Less accumulated depreciation	(19,741,032)	27,342,804
Other long-term assets are not available to pay for current period expenditures and, therefore, are unavailable in the funds.		
Unavailable revenue - property taxes		635,540
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.		610,380
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Capital leases payable	$ (1,255,049)	
Bonds payable	(3,800,177)	
Financed purchase payable	(145,812)	
Accrued interest payable	(70,192)	
Landfill post-closure care costs	(60,000)	
Net pension liability	(2,280,238)	
Compensated absences	(340,296)	(7,951,764)
Net position of governmental activities		$ 29,974,699

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, 2021

	General Fund	ARPA Fund	2020 SPLOST Fund	Sales Tax Bond Fund for 2020 SPLOST	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Property taxes	$ 8,077,790	$ -	$ -	$ -	$ -	$ 8,077,790
Sales taxes	1,683,745	-	2,475,938	-	-	4,159,683
Other taxes	1,328,412	-	-	-	676,869	2,005,281
Licenses and permits	98,265	-	-	-	-	98,265
Intergovernmental	191,147	-	-	-	1,184,079	1,375,226
Charges for services	1,611,791	-	-	-	1,163,080	2,774,871
Fines and forfeitures	513,475	-	-	-	105,187	618,662
Interest income	17,621	1,467	1,009	3,891	29,412	53,400
Miscellaneous	135,351	-	-	-	44,393	179,744
Total revenues	13,657,597	1,467	2,476,947	3,891	3,203,020	19,342,922
Expenditures						
Current:						
General government	2,790,473	-	-	-	-	2,790,473
Judicial	1,535,123	-	-	-	9,680	1,544,803
Public safety	6,571,324	-	-	-	694,596	7,265,920
Sanitation	-	-	-	-	799,571	799,571
Public works	1,876,535	-	-	-	6,030	1,882,565
Health and welfare	149,074	-	-	-	-	149,074
Culture and recreation	132,015	-	-	-	-	132,015
Conservation	224,131	-	-	-	-	224,131
Economic development	67,753	-	-	-	-	67,753
Capital outlay	-	-	1,328,825	107,173	1,506,330	2,942,328
Debt service:						
Principal	-	-	899,088	-	-	899,088
Interest and fiscal charges	-	-	244,546	-	-	244,546
Total expenditures	13,346,428	-	2,472,459	107,173	3,016,207	18,942,267
Excess (deficiency) of revenues over (under) expenditures	311,169	1,467	4,488	(103,282)	186,813	400,655
Other financing sources (uses)						
Sale of capital assets	37,595	-	-	-	-	37,595
Issuance of debt	-	-	298,135	-	-	298,135
Transfers in	-	-	-	-	319,376	319,376
Transfers out	(319,376)	-	-	-	-	(319,376)
Total other financing sources (uses)	(281,781)	-	298,135	-	319,376	335,730
Net change in fund balances	29,388	1,467	302,623	(103,282)	506,189	736,385
Fund balances, beginning of year	5,166,964	-	147,899	1,536,918	1,749,573	8,601,354
Fund balances, end of year	$ 5,196,352	$ 1,467	$ 450,522	$ 1,433,636	$ 2,255,762	$ 9,337,739

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, 2021

Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds		$ 736,385
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	$ 2,489,603	
Depreciation	(2,193,209)	296,394
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.		(19,431)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(598,525)
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	$ (298,135)	
Principal repayments	1,010,352	712,217
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.		
Change in accrued interest	$ 56,320	
Change in the net pension liability and related deferred items	(24,157)	
Change in compensated absences	(237,106)	(204,943)
Change in net position of governmental activities		$ 922,097

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, 2021

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Property taxes	$ 7,479,547	$ 7,479,547	$ 8,077,790	$ 598,243
Sales taxes	1,280,000	1,280,000	1,683,745	403,745
Alcoholic beverage taxes	45,000	45,000	49,490	4,490
Insurance premium taxes	1,125,000	1,125,000	1,225,618	100,618
Other taxes	60,500	60,500	53,304	(7,196)
Licenses and permits	82,525	82,525	98,265	15,740
Intergovernmental	1,271,854	1,941,311	191,147	(1,750,164)
Charges for services	1,422,151	1,642,942	1,611,791	(31,151)
Fines and forfeitures	446,990	446,990	513,475	66,485
Interest income	39,000	39,000	17,621	(21,379)
Miscellaneous	98,816	98,816	135,351	36,535
Total revenues	13,351,383	14,241,631	13,657,597	(584,034)
Expenditures				
Current				
General government:				
General administration	1,166,342	1,130,522	955,236	175,286
Elections	249,683	249,683	208,798	40,885
Public buildings	333,693	829,103	829,103	-
Tax commissioner	387,983	387,983	373,395	14,588
Tax assessor	406,476	406,476	374,644	31,832
Code enforcement	52,631	52,631	38,171	14,460
Archives building grant	9,549	9,549	8,842	707
Tax equalizers	6,000	6,000	2,284	3,716
Total general government	2,612,357	3,071,947	2,790,473	281,474
Judicial:				
State and superior court	613,824	613,824	567,778	46,046
State court solicitor	55,376	55,376	53,142	2,234
Clerk of superior court	435,633	435,633	379,851	55,782
Probate court	296,070	296,070	264,748	31,322
Magistrate court	277,545	277,545	269,604	7,941
Total judicial	1,678,448	1,678,448	1,535,123	143,325
Public safety:				
Sheriff	2,148,142	2,148,142	2,122,261	25,881
Jail	1,942,718	2,163,510	2,082,076	81,434
Fire and rescue	429,921	434,442	464,203	(29,761)
Special ambulance service	1,530,442	1,650,221	1,661,060	(10,839)
Coroner	42,056	54,769	55,019	(250)
Animal control	119,706	119,706	115,976	3,730
Southern nuclear	35,206	35,206	31,254	3,952
Drug condemnations	20,000	20,000	7,847	12,153
Infrastructure maintenance	37,000	37,000	31,628	5,372
Total public safety	6,305,191	6,662,996	6,571,324	91,672
Public works/roads	1,815,010	1,873,613	1,876,535	(2,922)

(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, 2021

	Budget			Variance With
	Original	Final	Actual	Final Budget
Expenditures (Continued)				
Current (Continued)				
Health and welfare:				
Health department	$ 122,920	$ 135,973	$ 135,973	$ -
Senior center	14,976	14,976	8,631	6,345
Community services/other	7,800	8,244	4,470	3,774
Total health and welfare	145,696	159,193	149,074	10,119
Culture and recreation:				
Recreation	70,000	70,000	70,000	-
Libraries	66,346	66,346	62,015	4,331
Total culture and recreation	136,346	136,346	132,015	4,331
Conservation:				
Extension service	269,366	269,366	206,538	62,828
Forestry commission	17,593	17,593	17,593	-
Total conservation	286,959	286,959	224,131	62,828
Economic development	67,000	67,753	67,753	-
Total expenditures	13,047,007	13,937,255	13,346,428	590,827
Excess of revenues over expenditures	304,376	304,376	311,169	6,793
Other financing sources (uses)				
Transfers out	(319,376)	(319,376)	(319,376)	-
Sale of assets	15,000	15,000	37,595	22,595
Total other financing uses, net	(304,376)	(304,376)	(281,781)	22,595
Net change in fund balance	-	-	29,388	29,388
Fund balance, beginning of year	5,166,964	5,166,964	5,166,964	-
Fund balance, end of year	$ 5,166,964	$ 5,166,964	$ 5,196,352	$ 29,388

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

TATTNALL COUNTY, GEORGIA

ARPA FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Interest	$ -	$ -	$ 1,467	$ 1,467
Total revenues	-	-	1,467	1,467
Net changes in fund balance	-	-	1,467	1,467
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	$ -	$ -	$ 1,467	$ 1,467

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

TATTNALL COUNTY, GEORGIA

STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

ASSETS	Custodial Funds
Cash and cash equivalents	$ 473,431
Taxes receivable	795,021
Total assets	1,268,452
LIABILITIES	
Due to others	1,169,360
Total liabilities	1,169,360
NET POSITION	
Restricted:	
Individuals, organizations, and other governments	99,092
Total net position	$ 99,092

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

TATTNALL COUNTY, GEORGIA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION CUSTODIAL FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Custodial Funds
ADDITIONS	
Taxes	$ 19,191,072
Fines and fees	2,071,420
Total additions	21,262,492
DEDUCTIONS	
Taxes and fees paid to other governments	19,191,072
Other custodial disbursements	2,121,328
Total deductions	21,312,400
Change in fiduciary net position	(49,908)
NET POSITION, beginning of year, as restated	149,000
NET POSITION, end of year	$ 99,092

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 GAAP, 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 ("GASB") Statement No. 14, as amended, 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 custodial 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*. 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 ***ARPA Fund*** is used to account for grant funds awarded to the County from the U.S Department of Treasury as part of the State and Local Fiscal Recovery Fund under the American Rescue Plan.

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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The ***Sales Tax Bond Fund for 2020 SPLOST*** 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 ***custodial 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 County to the retirement plan before year-end but subsequent to the measurement date of the County'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 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 balances." Fund equity for all other reporting is classified as "net position."

Fund Balances – Generally, fund balances represent 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:

- ***Non-spendable*** – Fund balances are reported as non-spendable 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 balances only in the General Fund. Negative unassigned fund balances may be reported in all funds.

Flow Assumptions – When both restricted and unrestricted amounts of fund balances 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 balances, it is the County's policy to use fund balances 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 GAAP 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. Excess Expenditures over Appropriations

For the year ended September 30, 2021, expenditures exceeded budget in the applicable governmental funds, as follows:

Department	Excess
General Fund	
Public safety - fire and rescue	29,761
Public safety - special ambulance service	10,839
Public safety - coroner	250

These over-expenditures were funded by under-expenditures in other departments.

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, 2021, 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, 2021, 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.

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, 2021, consist of the following:

	General Fund	2020 SPLOST Fund	Nonmajor Governmental Funds	Total
Receivables:				
Taxes	$ 662,574	$ -	$ -	$ 662,574
Accounts	220,657	-	370,039	590,696
Due from other governments	292,353	433,855	110,124	836,332
Gross receivables	1,175,584	433,855	480,163	2,089,602
Less allowance	-	-	(72,465)	(72,465)
Net receivables	$ 1,175,584	$ 433,855	$ 407,698	$ 2,017,137

NOTE 4. RECEIVABLES (CONTINUED)

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, 2021, property taxes were levied on September 9, 2020, mailed on October 21, 2020, and were due December 15, 2020. Net receivables estimated to be collected subsequent to November 30, 2021, are deferred as of September 30, 2021, 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, 2021, is as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	$ 712,889	$ 30,000	$ -	$ -	$ 742,889
Construction in progress	662,942	102,600	-	(765,542)	-
Total	1,375,831	132,600	-	(765,542)	742,889
Capital assets, being depreciated:					
Buildings and improvements	18,779,959	41,250	-	-	18,821,209
Machinery and equipment	11,646,298	1,178,908	(61,082)	-	12,764,124
Infrastructure	12,853,227	1,136,845	-	765,542	14,755,614
Total	43,279,484	2,357,003	(61,082)	765,542	46,340,947
Less accumulated depreciation for:					
Buildings and improvements	(6,834,185)	(443,717)	-	-	(7,277,902)
Machinery and equipment	(7,766,709)	(1,195,158)	41,651	-	(8,920,216)
Infrastructure	(2,988,580)	(554,334)	-	-	(3,542,914)
Total	(17,589,474)	(2,193,209)	41,651	-	(19,741,032)
Total capital assets, being depreciated, net	25,690,010	163,794	(19,431)	765,542	26,599,915
Governmental activities capital assets, net	$ 27,065,841	$ 296,394	$ (19,431)	$ -	$ 27,342,804

NOTE 5. CAPITAL ASSETS (CONTINUED)

A. Primary Government (Continued)

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

Governmental activities:	
General government	$ 208,826
Judicial	55,000
Public safety	817,426
Public works	1,058,387
Health and welfare	37,825
Culture and recreation	15,745
Total depreciation expense - governmental activities	$ 2,193,209

B. Discretely Presented Component Unit – Development Authority

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Capital assets, not being depreciated:					
Land	$ 330,318	$ -	$ -	$ -	$ 330,318
Total	330,318	-	-	-	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	(267,833)	(30,111)	-	-	(297,944)
Total	(267,833)	(30,111)	-	-	(297,944)
Total capital assets, being depreciated, net	936,607	(30,111)	-	-	906,496
Development Authority capital assets, net	$ 1,266,925	$ (30,111)	$ -	$ -	$ 1,236,814

NOTE 6. LONG-TERM DEBT

A. Primary Government

The following is a summary of long-term debt activity for the primary government for the year ended September 30, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable	$ 4,230,000	$ -	$ (665,000)	$ 3,565,000	$ 680,000
Unamortized bond premium	326,441	-	(91,264)	235,177	-
Total bonds payable	4,556,441	-	(756,264)	3,800,177	680,000
Capital leases	1,336,814	152,323	(234,088)	1,255,049	169,961
Direct borrowing - finance purchase	-	145,812	-	145,812	27,034
Compensated absences	316,139	130,302	(106,145)	340,296	68,059
Landfill liability	80,000	-	(20,000)	60,000	20,000
Net pension liability	2,187,662	1,622,110	(1,529,534)	2,280,238	-
Governmental activities Long-term liabilities	$ 8,477,056	$ 2,050,547	$ (2,646,031)	$ 7,881,572	$ 965,054

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 $60,000 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 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.

NOTE 6. LONG-TERM DEBT (CONTINUED)

A. Primary Government (Continued)

Bonds Payable. (Continued) The principal and interest on the bonds are payable from SPLOST funds. As of September 30, 2021, annual requirements for debt service on the General Obligation Bonds are as follows:

Fiscal Year Payable	Principal	Interest	Total
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
	$ 3,565,000	$ 509,450	$ 4,074,450

Financed Purchase. In November of 2020, the County entered into a General Obligation Contract in the amount of $145,812, to fund the purchase of assorted communications equipment. The contract bears interest of 3.75%. The contract requires annual principal and interest payments beginning November 20, 2021 through November 20, 2025.

The principal and interest on the contract are payable from SPLOST funds. As of September 30, 2021, annual requirements for debt service on the General Obligation Contract is as follows:

Fiscal Year Payable	Principal	Interest	Total
2022	$ 27,034	$ 5,526	$ 32,560
2023	28,059	4,502	32,561
2024	29,122	3,438	32,560
2025	30,226	2,335	32,561
2026	31,371	1,189	32,560
	$ 145,812	$ 16,990	$ 162,802

Capital Leases. The County has entered into lease agreements as lessee for financing the acquisition of various equipment costing $1,772,203. 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 $210,450 and $553,136, respectively, for the year ended September 30, 2021.

NOTE 6. LONG-TERM DEBT (CONTINUED)

A. Primary Government (Continued)

Capital Leases (Continued)

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, 2021.

Fiscal Year Payable	
2022	$ 212,294
2023	304,566
2024	201,526
2025	576,815
2026	100,246
2027	863
Total mimimum lease payments	1,396,310
Less amount representing interest	(141,261)
Present value of future mimium lease payments	$ 1,255,049

NOTE 7. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of September 30, 2021, is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 40,124
General Fund	Sales Tax Bond Fund	250,000
		$ 290,124

These balances resulted from the time lag between the dates that: 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system, and 3) payments between funds are made. Advances to/from other funds represent amounts not expected to be repaid within one year from the date of the financial statements.

The General Fund transferred $319,376 to Nonmajor Governmental Funds. 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 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, 2021, 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

A. 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 Defined Benefit Plan (the "ACCG"), 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 Plan 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, 2021, (the most recent actuarial valuation date) is as follows:

Inactive plan members or beneficiaries currently receiving benefits	49
Inactive plan members entitled to but not receiving benefits	61
Active plan members	140
Total	250

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 2021 plan year is $541,922, or 12.6% of covered payroll. No contributions are required of or permitted by plan members. The County meets all costs of the Plan.

NOTE 9. RETIREMENT PLANS (CONTINUED)

A. Primary Government (Continued)

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, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2021, with updated procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2020.

Actuarial Assumptions. The total pension liability in the January 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	2.5% - 5.5%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation

Mortality rates were based on the PUB-2000 Amount Weighted Mortality Table

The actuarial assumptions used in the January 1, 2021 valuation were based on the results of an actuarial experience study for February 2019.

NOTE 9. RETIREMENT PLANS (CONTINUED)

A. 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 Union Bank of Switzerland (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, 2021, 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)

A. 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, 2021, were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at September 30, 2020	$ 10,218,388	$ 8,030,726	$ 2,187,662
Changes for the year:			
Service cost	270,285	-	270,285
Interest	716,090	-	716,090
Liability experience (gain)/loss	531,412	-	531,412
Assumption change	17,894	-	17,894
Contributions - employer	-	454,699	(454,699)
Net investment income	-	1,059,995	(1,059,995)
Benefit payments, including refunds of employee contributions	(438,851)	(424,011)	(14,840)
Administrative expense	-	(36,952)	36,952
Other changes	22,957	(26,520)	49,477
Net changes	1,119,787	1,027,211	92,576
Balances at September 30, 2021	$ 11,338,175	$ 9,057,937	$ 2,280,238

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	$ 3,807,535	$ 2,280,238	$ 1,014,525

NOTE 9. RETIREMENT PLANS (CONTINUED)

A. 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, 2021, 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, 2021, the County recognized pension expense of $654,489. At September 30, 2021, 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	$ -	$ 682,552
Assumption changes	338,320	-
Experience differences	559,418	20,681
Contributions subsequent to the measurement date	415,875	-
Total	$ 1,313,613	$ 703,233

County contributions subsequent to the measurement date of $415,875 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, 2022. 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,	
2022	$ (33,712)
2023	(33,712)
2024	180,316
2025	81,613
Total	$ 194,505

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

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.

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.

NOTE 12. RESTATEMENT OF PRIOR YEAR NET POSITION

Restatement for GASB 84: In fiscal year 2021, the County adopted GASB Statement No. 84, *Fiduciary* Activities. This statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on: 1) whether a government is controlling the assets of the fiduciary activity, and 2) the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should be reported in a custodial fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. The County restated beginning net position for the Custodial Funds for the cumulative effect of this accounting change. These changes are in accordance with generally accepted accounting principles.

Net Position, Custodial Funds, as previously reported	$	-
Prior Period Adjustment - Implementation of GASB No. 84		149,000
Net Position, Custodial Funds, as restated	$	149,000

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,

	2021	2020	2019	2018	2017	2016	2015
Total pension liability							
Service cost	**$ 270,285**	$ 208,399	$ 173,513	$ 166,456	$ 146,887	$ 161,554	$ 149,757
Interest on total pension liability	**701,250**	620,323	594,655	561,298	549,759	490,651	463,837
Liability experience (gain)/loss	**531,412**	283,406	(68,408)	90,872	(181,069)	209,567	-
Assumption change	**17,894**	418,584	333,061	15,892	231,140	222,341	-
Benefit payments, including refunds of employee contributions	**(424,011)**	(368,490)	(398,241)	(350,610)	(318,981)	(273,021)	(239,113)
Service credit transfer	**22,957**	20,328	-	-	-	-	-
Net change in total pension liability	**1,119,787**	1,182,550	634,580	483,908	427,736	811,092	374,481
Total pension liability - beginning	**10,218,388**	9,035,838	8,401,258	7,917,350	7,489,614	6,678,522	6,304,041
Total pension liability - ending (a)	**$ 11,338,175**	$ 10,218,388	$ 9,035,838	$ 8,401,258	$ 7,917,350	$ 7,489,614	$ 6,678,522
Plan fiduciary net position							
Contributions - employer	**$ 454,699**	$ 453,191	$ 413,485	$ 431,500	$ 386,222	$ 400,045	$ 378,017
Net investment income	**1,059,995**	1,376,329	(313,470)	944,381	398,733	36,076	371,471
Benefit payments, including refunds of employee contributions	**(424,011)**	(368,490)	(398,241)	(350,610)	(318,981)	(273,021)	(239,113)
Administrative expenses	**(36,952)**	(33,343)	(20,204)	(17,309)	(20,769)	(19,112)	(17,964)
Other	**(26,520)**	(23,766)	(30,717)	(70,250)	(42,239)	(53,647)	(48,578)
Net change in fiduciary net position	**1,027,211**	1,403,921	(349,147)	937,712	402,966	90,341	443,833
Plan fiduciary net position - beginning	**8,030,726**	6,626,805	6,975,952	6,038,240	5,635,274	5,544,933	5,101,100
Plan fiduciary net position - ending (b)	**$ 9,057,937**	$ 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)	**$ 2,280,238**	$ 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	**79.9%**	78.6%	73.3%	83.0%	76.3%	75.2%	83.0%
Covered payroll	**$ 4,205,772**	$ 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	**54.2%**	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,

	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	**$ 541,922**	$ 454,699	$ 453,191	$ 413,485	$ 431,500	$ 386,222	$ 400,045
Contributions in relation to the actuarially determined contribution	**541,922**	454,699	453,191	413,485	431,500	386,222	400,045
Contribution deficiency (excess)	**$ -**	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	**$ 4,314,623**	$ 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	**12.6%**	10.8%	12.7%	13.4%	15.0%	13.5%	12.6%

Notes to the Schedule:

Valuation Date	January 1, 2020
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.

COMBINING AND INDIVIDUAL NONMAJOR FUND STATEMENTS AND SCHEDULES

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.

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

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.

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

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.

TATTNALL COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	Special Revenue Funds					
	E911 Fund	Jail Fund	Law Library	Sheriff Special Fund	Drug Abuse Treatment and Education Fund	Clerk of Courts Technology Fund
ASSETS						
Cash	$ 220,209	$ 62,733	$ 36,062	$ 259,220	$ 75,765	$ 80,887
Accounts receivable, net	32,406	2,158	-	-	881	-
Due from other governments	-	-	-	-	-	-
Prepaid expenses	2,432	-	-	-	-	-
Total assets	$ 255,047	$ 64,891	$ 36,062	$ 259,220	$ 76,646	$ 80,887
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 11,513	$ -	$ -	$ -	$ -	$ -
Accrued liabilities	10,491	-	-	-	1,041	-
Funds held for others	-	-	-	12,249	-	-
Due to other funds	26,764	-	-	-	1,609	-
Total liabilities	48,768	-	-	12,249	2,650	-
FUND BALANCES						
Nonspendable:						
Prepaid items	2,432	-	-	-	-	-
Restricted for:						
Judicial programs	-	-	36,062	-	-	80,887
Public safety	203,847	64,891	-	246,971	73,996	-
Sanitation	-	-	-	-	-	-
Capital improvements	-	-	-	-	-	-
Total fund balances	206,279	64,891	36,062	246,971	73,996	80,887
Total liabilities and fund balances	$ 255,047	$ 64,891	$ 36,062	$ 259,220	$ 76,646	$ 80,887

Special Revenue Funds			Capital Projects Funds			
Juvenile Probation Fund	CDBG Fund	Solid Waste Fund	T-SPLOST Fund	DOT Special Fund	2014 SPLOST Fund	Total Nonmajor Governmental Funds
$ 7,137	$ 100	$ 283,820	$ 712,677	$ 97,827	$ 101,512	$ 1,937,949
-	-	262,129	-	-	-	297,574
-	-	-	110,124	-	-	110,124
-	-	-	-	-	-	2,432
$ 7,137	$ 100	$ 545,949	$ 822,801	$ 97,827	$ 101,512	$ 2,348,079
$ 60	$ -	$ 12,000	$ -	$ -	$ -	$ 23,573
-	-	3,341	1,498	-	-	16,371
-	-	-	-	-	-	12,249
-	-	8,283	3,468	-	-	40,124
60	-	23,624	4,966	-	-	92,317
-	-	-	-	-	-	2,432
	-					
-	-	-	-	-	-	116,949
7,077	100	-	-	-	-	596,882
-	-	522,325	-	-	-	522,325
-	-	-	817,835	97,827	101,512	1,017,174
7,077	100	522,325	817,835	97,827	101,512	2,255,762
$ 7,137	$ 100	$ 545,949	$ 822,801	$ 97,827	$ 101,512	$ 2,348,079

TATTNALL COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue Funds					
	E911 Fund	Jail Fund	Law Library	Sheriff Special Fund	Drug Abuse Treatment and Education Fund	Clerk of Courts Technology Fund
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	36,796	12,835	34,665	19,591	-
Intergovernmental	-	-	-	-	-	-
Charges for services	390,726	-	-	47,898	-	31,015
Interest income	237	131	9	158	204	127
Miscellaneous	1,874	-	-	42,519	-	-
Total revenues	392,837	36,927	12,844	125,240	19,795	31,142
Expenditures						
Current:						
Judicial	-	-	9,680	-	-	-
Public safety	535,624	32,591	-	91,366	35,015	-
Public works	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	535,624	32,591	9,680	91,366	35,015	-
Excess (deficiency) of revenues over (under) expenditures	(142,787)	4,336	3,164	33,874	(15,220)	31,142
Other financing sources						
Transfers in	187,376	-	-	-	-	-
Total other financing sources	187,376	-	-	-	-	-
Net change in fund balances	44,589	4,336	3,164	33,874	(15,220)	31,142
Fund balances, beginning of year	161,690	60,555	32,898	213,097	89,216	49,745
Fund balances, end of year	$ 206,279	$ 64,891	$ 36,062	$ 246,971	$ 73,996	$ 80,887

Special Revenue Funds			Capital Projects Funds			
Juvenile Probation Fund	CDBG Fund	Solid Waste Fund	T-SPLOST Fund	DOT Special Fund	2014 SPLOST Fund	Total Nonmajor Governmental Funds
$ -	$ -	$ -	$ 676,869	$ -	$ -	$ 676,869
1,300	-	-	-	-	-	105,187
-	262,211	-	-	921,868	-	1,184,079
-	-	693,441	-	-	-	1,163,080
-	-	26,306	1,448	300	492	29,412
-	-	-	-	-	-	44,393
1,300	262,211	719,747	678,317	922,168	492	3,203,020
-	-	-	-	-	-	9,680
-	-	-	-	-	-	694,596
-	-	-	-	6,030	-	6,030
-	-	799,571	-	-	-	799,571
-	-	-	339,650	854,309	312,371	1,506,330
-	-	799,571	339,650	860,339	312,371	3,016,207
1,300	262,211	(79,824)	338,667	61,829	(311,879)	186,813
-	-	132,000	-	-	-	319,376
-	-	132,000	-	-	-	319,376
1,300	262,211	52,176	338,667	61,829	(311,879)	506,189
5,777	(262,111)	470,149	479,168	35,998	413,391	1,749,573
$ 7,077	$ 100	$ 522,325	$ 817,835	$ 97,827	$ 101,512	$ 2,255,762

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, 2021

	E911 Fund			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Charges for services	$ 384,639	$ 384,639	$ 390,726	$ 6,087
Interest income	100	100	237	137
Miscellaneous	-	-	1,874	1,874
Total revenues	384,739	384,739	392,837	8,098
EXPENDITURES				
Public safety	572,115	572,115	535,624	36,491
Total expenditures	572,115	572,115	535,624	36,491
Deficiency of revenues under expenditures	(187,376)	(187,376)	(142,787)	44,589
OTHER FINANCING SOURCES				
Transfers in	187,376	187,376	187,376	-
Total other financing sources	187,376	187,376	187,376	-
Net changes in fund balance	-	-	44,589	44,589
Fund balance, beginning of year	161,690	161,690	161,690	-
Fund balance, end of year	$ 161,690	$ 161,690	$ 206,279	$ 44,589

(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, 2021

	Jail Fund			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Fines and forfeitures	$ 55,000	$ 55,000	$ 36,796	$ (18,204)
Interest income	-	-	131	131
Total revenues	55,000	55,000	36,927	(18,073)
EXPENDITURES				
Public safety	55,000	55,000	32,591	22,409
Total expenditures	55,000	55,000	32,591	22,409
Net changes in fund balance	-	-	4,336	4,336
Fund balance, beginning of year	60,555	60,555	60,555	-
Fund balance, end of year	$ 60,555	$ 60,555	$ 64,891	$ 4,336

(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, 2021

	Law Library			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Fines and forfeitures	$ 12,835	$ 12,835	$ 12,835	$ -
Interest income	9	9	9	-
Total revenues	12,844	12,844	12,844	-
EXPENDITURES				
Judicial	9,680	9,680	9,680	-
Total expenditures	9,680	9,680	9,680	-
Net changes in fund balance	3,164	3,164	3,164	-
Fund balance, beginning of year	32,898	32,898	32,898	-
Fund balance, end of year	$ 36,062	$ 36,062	$ 36,062	$ -

(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, 2021

	Sheriff Special Fund			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Fines and forfeitures	$ 13,000	$ 13,000	$ 34,665	$ 21,665
Charges for services	56,600	56,600	47,898	(8,702)
Interest income	160	160	158	(2)
Miscellaneous	35,150	35,150	42,519	7,369
Total revenues	104,910	104,910	125,240	20,330
EXPENDITURES				
Public safety	104,910	104,910	91,366	13,544
Total expenditures	104,910	104,910	91,366	13,544
Net changes in fund balance	-	-	33,874	33,874
Fund balance, beginning of year	213,097	213,097	213,097	-
Fund balance, end of year	$ 213,097	$ 213,097	$ 246,971	$ 33,874

(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, 2021

	Drug Abuse Treatment and Education Fund			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Fines and forfeitures	$ 50,000	$ 50,000	$ 19,591	$ (30,409)
Interest income	-	-	204	204
Total revenues	50,000	50,000	19,795	(30,205)
EXPENDITURES				
Public safety	50,000	50,000	35,015	14,985
Total expenditures	50,000	50,000	35,015	14,985
Net changes in fund balance	-	-	(15,220)	(15,220)
Fund balance, beginning of year	89,216	89,216	89,216	-
Fund balance, end of year	$ 89,216	$ 89,216	$ 73,996	$ (15,220)

(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, 2021

	Clerk of Courts Technology Fund			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Charges for services	$ 31,015	$ 31,015	$ 31,015	$ -
Interest income	12,656	12,656	127	(12,529)
Total revenues	43,671	43,671	31,142	(12,529)
EXPENDITURES				
Total expenditures	-	-	-	-
Excess of revenues over expenditures	43,671	43,671	31,142	(12,529)
Net changes in fund balance	43,671	43,671	31,142	(12,529)
Fund balance, beginning of year	49,745	49,745	49,745	-
Fund balance, end of year	$ 93,416	$ 93,416	$ 80,887	$ (12,529)

(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, 2021

	Juvenile Probation Fund			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Fines and forfeitures	$ 4,300	$ 4,300	$ 1,300	$ (3,000)
Total revenues	4,300	4,300	1,300	(3,000)
EXPENDITURES				
Public safety	4,300	4,300	-	4,300
Total expenditures	4,300	4,300	-	4,300
Net changes in fund balance	-	-	1,300	1,300
Fund balance, beginning of year	5,777	5,777	5,777	-
Fund balance, end of year	$ 5,777	$ 5,777	$ 7,077	$ 1,300

(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, 2021

	Solid Waste Fund			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Charges for services	$ 676,723	$ 676,723	$ 693,441	$ 16,718
Interest income	-	-	26,306	26,306
Total revenues	676,723	676,723	719,747	43,024
EXPENDITURES				
Sanitation	808,723	808,723	799,571	9,152
Total expenditures	808,723	808,723	799,571	9,152
Deficiency of revenues under expenditures	(132,000)	(132,000)	(79,824)	52,176
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	-	-	52,176	52,176
Fund balance, beginning of year	470,149	470,149	470,149	-
Fund balance, end of year	$ 470,149	$ 470,149	$ 522,325	$ 52,176

(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, 2021

	CDBG Fund			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Intergovernmental	$ 262,211	$ 262,211	$ 262,211	$ -
Total revenues	262,211	262,211	262,211	-
EXPENDITURES				
Public safety	-	-	-	-
Total expenditures	-	-	-	-
Net changes in fund balance	262,211	262,211	262,211	-
Fund balance, beginning of year	(262,111)	(262,111)	(262,111)	-
Fund balance, end of year	$ 100	$ 100	$ 100	$ -

(Concluded)

TATTNALL COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS - 2014 ISSUE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Project Description	Original Estimated Cost	Revised Estimated Cost	Expenditures		
			Prior Years	Current Year	Total
Roads and bridges	$ 3,240,000	$ 3,580,388	$ 3,321,516	$ 258,872	$ 3,580,388
Various buildings	540,000	851,667	851,667	-	851,667
Emergency services	540,000	602,958	549,459	53,499	602,958
Fire stations/equipment	3,456,000	3,462,030	3,462,030	-	3,462,030
Recreation	432,000	436,632	436,632	-	436,632
City of Cobbtown	129,600	104,573	104,573	-	104,573
City of Collins	207,360	173,889	173,889	-	173,889
City of Glennville	1,296,000	1,541,396	1,541,396	-	1,541,396
City of Manassas	25,920	27,943	27,943	-	27,943
City of Reidsville	933,120	772,640	772,640	-	772,640
Total	$ 10,800,000	$ 11,554,116	$ 11,241,745	$ 312,371	$ 11,554,116

TATTNALL COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS - 2020 ISSUE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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	-	441,069	441,069
Emergency services	604,800	604,800	-	238,580	238,580
City of Cobbtown	135,864	135,864	-	31,151	31,151
City of Collins	223,884	223,884	-	51,333	51,333
City of Glennville	1,848,420	1,848,420	-	330,111	330,111
City of Manassas	34,128	34,128	-	7,825	7,825
City of Reidsville	997,704	997,704	-	228,756	228,756
Total	$ 8,532,000	$ 8,532,000	$ -	$ 1,328,825	$ 1,328,825

Total expenditures - 2020 SPLOST Fund	$ 2,472,459
Debt service payments	(1,143,634)
Total SPLOST expenditures reported above	$ 1,328,825

TATTNALL COUNTY, GEORGIA

CUSTODIAL FUNDS

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

Clerk of Court – 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 STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2021

ASSETS	Tax Commissioner	Clerk of Court	Probate Court	Magistrate Court	Sheriff	Total
Cash and cash equivalents	$ 363,654	$ 43,300	$ 17,881	$ 9,539	$ 39,057	$ 473,431
Taxes receivable	795,021	-	-	-	-	795,021
Total assets	1,158,675	43,300	17,881	9,539	39,057	1,268,452
LIABILITIES						
Due to others	1,158,675	-	373	-	10,312	1,169,360
Total liabilities	1,158,675	-	373	-	10,312	1,169,360
NET POSITION						
Restricted:						
Individuals, organizations, and other governments	-	43,300	17,508	9,539	28,745	99,092
Total net position	$ -	$ 43,300	$ 17,508	$ 9,539	$ 28,745	$ 99,092

TATTNALL COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION CUSTODIAL FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Tax Commissioner	Clerk of Court	Probate Court	Magistrate Court	Sheriff	Total
ADDITIONS						
Taxes	$ 19,191,072	$ -	$ -	$ -	$ -	$ 19,191,072
Fines and fees	-	1,025,388	147,752	129,950	768,330	2,071,420
Total additions	19,191,072	1,025,388	147,752	129,950	768,330	21,262,492
DEDUCTIONS						
Taxes and fees paid to other governments	19,191,072	-	-	-	-	19,191,072
Other custodial disbursements	-	1,031,782	204,367	130,082	755,097	2,121,328
Total deductions	19,191,072	1,031,782	204,367	130,082	755,097	21,312,400
Net increase (decrease) in fiduciary net position	-	(6,394)	(56,615)	(132)	13,233	(49,908)
Net position, beginning of year, as restated	-	49,694	74,123	9,671	15,512	149,000
Net position, end of year	$ -	$ 43,300	$ 17,508	$ 9,539	$ 28,745	$ 99,092

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 4, 2022. 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 responses as items 2021-001 and 2021-002 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 no instances of noncompliance or any other matters that are required to be reported under *Government Auditing*.

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, 2022

TATTNALL COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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?	____ Yes X No

Federal Awards

There was not an audit of major federal award programs as of September 30, 2021, due to the total amount expended being less than $750,000.

TATTNALL COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES

2021-001. Probate Court - 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 the Probate Court. We noted that a single individual writes the checks, approves the checks, and signs the checks. Only one signature is required on each check, and the same individual occasionally signs their own check.

Additionally, we noted that bank statements were being reconciled by Probate Court employees with no documented review of the reconciliation being performed.

Context: Several instances of overlapping duties were noted during interviews regarding internal control procedures, and there is no evidence of review for bank reconciliations.

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 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 as much as possible. The Probate Court should implement a formal review process for approving bank reconciliations.

Views of Responsible Officials and Planned Corrective Action: We concur. The Probate Court 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 Probate Court functions to provide reasonable assurance that an individual cannot misappropriate funds without being detected during the normal course of business.

TATTNALL COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

2021-002. Year-end Close Process

Criteria: Management is responsible for the accuracy and completeness of financial transactions to ensure accurate financial reporting in accordance with generally accepted accounting principles.

Condition: 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.

Context: During the fiscal year ended September 30, 2021:

- the County did not record the prior year audit entries, which caused many funds to have inaccurate beginning fund balances.
- the County noted they had accrued payroll at year-end but did not record the journal entry in the accounting system, resulting in salary expense and accrued payroll to be misstated for multiple funds.
- the purchases of equipment through debt requires the capitalization of the assets and recording of the lease proceeds. The 2020 SPLOST fund had two purchases of equipment through the issuance of debt during the year that had not been recorded at the fund level.
- the County had not accurately recorded activity related to receivables, payables, debt service, and interfund transfers.
- the County had not adjusted old, outstanding utility accounts receivable that were determined to be uncollectible. This resulted in the utility fund's accounts receivable and allowance for doubtful accounts to be misstated.
- the County had not made proper adjustments for timing differences to interfund accounts (receivables/payables and transfers)
- the County had not recorded the annual depreciation expense for the Development Authority fund.

Effect: Audit adjustments were needed for each of the items noted above. Their effects are as follows:

Fund Balances (result of not posting prior year audit entries):

- An increase of $337,994 in General Fund.
- An increase of $2,295 in Drug Abuse Treatment and Education Fund.
- An increase of $4,068 in Jail Fund.
- An increase of $33,134 in E911 Fund.
- An increase of $311,982 in 2020 SPLOST Fund.
- An increase of $262,211 in CDBG Fund.
- An increase of $196,262 in TSPLOST Fund.
- An increase of $4,798 in Solid Waste Fund.
- An increase of $1,341,995 in Development Authority Fund.
- A decrease of $2,455,854 in ARPA Fund.

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

2021-002. Year-end Close Process (Continued)

Effect (Continued):

Accrued Payroll Accounts

- A decrease of $771 in E911 Fund.
- A decrease of $134 in TSPLOST Fund.
- A decrease of $268 in Solid Waste Fund.
- An increase of $253 in Drug Abuse Treatment and Education Fund.
- An increase of $30,839 in General Fund.

Debt Proceeds and Capital Outlay

- Equipment and debt proceeds were understated for a total of $298,135 in the 2020 SPLOST Fund.

2020 SPLOST Fund

- Accounts receivable and SPLOST proceeds were understated in the amount of $216,623.
- Accounts payable was overstated in the amount of $331,303.
- Debt service payments were overstated in the amount of $121,902.
- Transfer of funds was overstated in the net amount of $308,444.

Allowance for Doubtful Accounts

- Allowance for doubtful accounts was understated in the Solid Waste Fund in the amount of $28,505.

Interfund Balances (Amounts Due To/From the General Fund)

- An increase of $1,608 in Drug Abuse Treatment and Education Fund.
- An increase of $26,763 in E911 Fund.
- An increase of $3,468 in TSPLOST Fund.
- An increase of $1,104 in Solid Waste Fund.

Depreciation Expense

- Depreciation expense was understated in the Development Authority Fund in the amount of $30,111.

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

2021-002. Year-end Close Process (Continued)

Recommendation: We recommend the County consider a variety of options to address the above condition. The County should evaluate and review their respective staffing of the high level governmental accounting function, and determine if an adequate number of qualified people are currently available to address the condition. The County should consider and evaluate their strengths and weaknesses relative to the high level governmental 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 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.

In order to facilitate the subsequent year's audit, the County should post all auditor adjusting journal entries for the September 30, 2021 audit. Additionally, we are available to the County for questions throughout the year and we encourage the County to contact us in an effort to be proactive for subsequent years audits.

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

SUMMARY OF PRIOR YEAR FINDINGS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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.

Status: Partially resolved – See current year finding 2021-001.

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.

Status: Unresolved – See current year finding 2021-002.

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.

Status: Resolved.