WILKINSON COUNTY, GEORGIA

FINANCIAL STATEMENTS

For the Year Ended September 30, 2019

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INDEPENDENT AUDITOR'S REPORT

To the County Commissioners
Wilkinson County, 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 Wilkinson County, Georgia, as of and for the year ended September 30, 2019, 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 Wilkinson County Board of Health which represents 19 percent, 8 percent, and 47 percent of the assets, fund balance, and revenues, respectively, of the discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Wilkinson County Board of Health is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilkinson County, Georgia, as of September 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity 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 budgetary comparison and pension information on pages 37 through 40 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of 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.

Wilkinson County, Georgia has not presented management's discussion and analysis that governmental 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 financials statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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 Wilkinson County, Georgia's basic financial statements. The combining nonmajor fund financial statements, the fiduciary funds combining statement of net position, the schedule of projects constructed with special sales tax proceeds and the other schedules included in other supplementary information as described in the accompanying table of contents, are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements, the fiduciary funds combining statement of net position, the schedule of projects constructed with special sales tax proceeds, and the other schedules included in other supplementary information as described in the accompanying table of contents is the responsibility of management and was derived from and relates 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 or to the basic financial statements themselves, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures, in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have issued our report dated June 24, 2020 on our consideration of Wilkinson County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 Wilkinson County, Georgia's internal control over financial reporting and compliance.

Wright & Wright, P.C.

Sandersville, Georgia
June 24, 2020

BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the Governmental Accounting Standards Board ("GASB"). The sets of statements include:

- Government-wide financial statements
- Fund financial statements:
  - Governmental funds
  - Fiduciary funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

WILKINSON COUNTY, GEORGIA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

	Primary Government	Component Units	
	Governmental Activities	Health Department	Development Authority
ASSETS AND DEFERRED			
OUTFLOWS OF RESOURCES:			
Current assets:			
Cash and cash equivalents	$ 3,795,625	$ 726,620	$ 478,995
Local government investment pool	761,882	-	-
Accounts receivable, net	573,352	14,375	58,743
Receivable from other governments	290,925	-	-
Inventories	32,304	-	-
Prepaid expenses	124,351	-	3,169
Total current assets	5,578,439	740,995	540,907
Noncurrent assets:			
Nondepreciable	422,039	-	2,913,350
Depreciable capital assets, net of accumulated depreciation	10,859,849	11,378	4,826
Total noncurrent assets	11,281,888	11,378	2,918,176
Deferred outflows of resources	951,415	85,456	-
Total assets and deferred outflows of resources	17,811,742	837,829	3,459,083
LIABILITIES AND DEFERRED			
INFLOWS OF RESOURCES:			
Current liabilities:			
Accounts payable	87,348	3,627	83,871
Current portion of long-term debt	-	-	12,440
Other accrued liabilities	267,392	4,312	-
Accrued compensated absences	49,377	-	-
Total current liabilities	404,117	7,939	96,311
Noncurrent liabilities:			
Notes payable, less current portion	-	-	228,833
Net pension liability	1,432,985	382,378	-
Landfill closure & postclosure costs	-	-	-
Total noncurrent liabilities	1,432,985	382,378	228,833
Deferred inflows of resources	579,206	168,464	-
Total liabilities & deferred inflows of resources	2,416,308	558,781	325,144
NET POSITION:			
Investment in capital assets	11,281,888	11,378	2,676,903
Restricted for:			
Capital projects	879,203	-	-
Public safety	18,537	-	-
Judicial	8,116	-	-
Transportation	246,519	-	-
Health and welfare	4,790	-	-
Economic development	-	-	175,362
Unrestricted	2,956,381	267,670	281,674
	$ 15,395,434	$ 279,048	$ 3,133,939

See accompanying notes to the basic financial statements

WILKINSON COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Component Units: Development Authority	Net (Expense) Revenue and Changes in Net Position: Component Units: Health Department
Primary government:							
Governmental activities:							
General government	$ 3,922,421	$ 485,483	$ 52,416	$ -	$ (3,384,522)		
Public safety	2,344,452	236,713	237,777	-	(1,869,962)		
Judicial	644,297	188,639	-	-	(455,658)		
Public works	1,821,513	3,440	390,032	-	(1,428,041)		
Health and welfare	914,063	8,001	225,625	-	(680,437)		
Culture and recreation	102,222	11,495	-	-	(90,727)		
Economic development	83,714	-	-	-	(83,714)		
Interest on long-term debt	-	-	-	-	-		
Total governmental activities	9,832,682	933,771	905,850	-	(7,993,061)		
Total primary government	$ 9,832,682	$ 933,771	$ 905,850	$ -	$ (7,993,061)		
Component units:							
Health department	$ 337,889	$ 170,193	$ 371,200	$ -		$ -	$ 203,504
Development authority	92,244	69,813	286,039	232,809		496,417	-
	$ 430,133	$ 240,006	$ 657,239	$ 232,809		496,417	203,504
		General revenues:					
		Taxes:					
		Property taxes			4,476,590	-	-
		General sales and use tax			472,330	-	-
		Energy excise tax			737,378	-	-
		Insurance premium tax			304,099	-	-
		Special local option sales tax			1,041,014	-	-
		Other taxes			726,215	-	-
		Interest income			46,975	646	2,876
		Miscellaneous			33,727	26,412	-
		Total general revenues and transfers			7,838,328	27,058	2,876
		Change in net position			(154,733)	523,475	206,380
		Net position, beginning			15,550,167	2,610,464	72,668
		Net position, ending			$ 15,395,434	$ 3,133,939	$ 279,048

See accompanying notes to the basic financial statements

WILKINSON COUNTY, GEORGIA

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2019

	General Fund	Capital Projects Fund (2013)	LMIG Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:					
Cash and cash equivalents	$ 2,773,766	$ 607,472	$ 246,519	$ 167,868	$ 3,795,625
Local government investment pool	761,882	-	-	-	761,882
Accounts receivable, net	555,116	-	-	18,236	573,352
Receivables from other funds	163,851	113,334	-	-	277,185
Receivables from other governments	120,913	158,397	-	11,615	290,925
Prepaid expenses	124,351	-	-	-	124,351
Inventories	32,304	-	-	-	32,304
Total assets	$ 4,532,183	$ 879,203	$ 246,519	$ 197,719	$ 5,855,624
LIABILITIES:					
Accounts payable	$ 87,257	$ -	$ -	$ 91	$ 87,348
Accrued expenses	52,266	-	-	2,334	54,600
Payable to other funds	113,334	-	-	163,851	277,185
Total liabilities	252,857	-	-	166,276	419,133
DEFERRED INFLOWS OF RESOURCES:					
Property taxes	484,326	-	-	-	484,326
FUND BALANCES:					
Non-spendable fund balance:					
Prepaid expenses	124,351	-	-	-	124,351
Inventories	32,304	-	-	-	32,304
Restricted fund balance:					
Capital projects	-	879,203	-	-	879,203
Public safety	-	-	-	18,537	18,537
Judicial	-	-	-	8,116	8,116
Health and welfare	-	-	-	4,790	4,790
Transportation	-	-	246,519	-	246,519
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	3,638,345	-	-	-	3,638,345
Total fund balances	3,795,000	879,203	246,519	31,443	4,952,165
Total liabilities, deferred inflows of resources and fund balance	$ 4,532,183	$ 879,203	$ 246,519	$ 197,719	$ 5,855,624

See accompanying notes to the basic financial statements

WILKINSON COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

Fund balances - total governmental funds	$	4,952,165
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation of $12,251,701		11,281,888
Net OPEB obligations are not due and payable in the current period and, therefore are not reported in the funds		(212,792)
Some liabilities, including net pension obligations, are not due and payable in the current period and, therefore are not reported in the funds:		
Net pension liability		(1,432,985)
Net deferred inflows (outflows) - pension expense		372,209
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Accounts receivable, net of allowance for doubtful accounts of $0		484,326
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Compensated absences		(49,377)
Net position of governmental activities	$	15,395,434

See accompanying notes to the basic financial statements

WILKINSON COUNTY, GEORGIA

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	General Fund	Capital Projects Fund (2013)	LMIG Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:					
Taxes	$ 6,450,325	$ 926,035	$ -	$ -	$ 7,376,360
Licenses and permits	9,432	-	-	-	9,432
Intergovernmental	464,149	113,334	390,032	49,999	1,017,514
Fees and fines	193,109	-	-	33,206	226,315
Charges for services	354,556	-	-	143,170	497,726
Other	279,663	1,645	1,127	1,880	284,315
Total revenues	7,751,234	1,041,014	391,159	228,255	9,411,662
EXPENDITURES:					
Current operating:					
General government	3,111,268	-	-	-	3,111,268
Public safety	1,859,851	-	-	275,211	2,135,062
Judicial	603,469	-	-	-	603,469
Public works	963,640	109,944	351,086	-	1,424,670
Health and welfare	835,881	-	-	50,726	886,607
Culture/recreation	74,340	-	-	-	74,340
Economic development	63,132	20,582	-	-	83,714
Intergovernmental	354,989	333,565	-	-	688,554
Debt service:					
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlays	-	613,928	-	42,073	656,001
Total expenditures	7,866,570	1,078,019	351,086	368,010	9,663,685
Excess (deficiency) of revenues over expenditures	(115,336)	(37,005)	40,073	(139,755)	(252,023)
OTHER FINANCING SOURCES (USES):					
Loan proceeds	-	-	-	-	-
Transfers in (out)	(124,493)	-	-	124,493	-
Total other financing sources and uses	(124,493)	-	-	124,493	-
Net change in fund balance	(239,829)	(37,005)	40,073	(15,262)	(252,023)
FUND BALANCE, beginning	4,034,829	916,208	206,446	46,705	5,204,188
FUND BALANCE, ending	$ 3,795,000	$ 879,203	$ 246,519	$ 31,443	$ 4,952,165

(Continued)

See accompanying notes to the basic financial statements

WILKINSON COUNTY, GEORGIA

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

Net change in fund balances - total governmental funds	$ (252,023)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Capital outlays	762,701
Depreciation	(777,884)
	(15,183)
The effect of various capital asset disposals and sales, net of accumulated depreciation	-
Governmental funds report pension contributions as expenditures. However in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense:	
Cost of benefits net of employee contributions	(136,373)
Other post employment benefits are reported in the government-wide statement of activities, but do not require the use of current financial resoruces and therefore are not reported as expenditures in governmental funds	(18,834)
Compensated absences 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	1,393
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds	266,287
	$ (154,733)

See accompanying notes to the basic financial statements

WILKINSON COUNTY, GEORGIA
FIDUCIARY FUNDS – AGENCY FUNDS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
SEPTEMBER 30, 2019

	Agency Funds
ASSETS:	
Cash in bank	$ 282,867
Total assets	$ 282,867
LIABILITIES:	
Due to others	$ 186,434
Due to General Fund	96,433
Total liabilities	$ 282,867

See accompanying notes to the basic financial statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The financial statements of Wilkinson County (the "County") have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applied to government units. As required by GAAP, these financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the County's operations and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County.

Included as discretely presented component units in separate columns in the government-wide financial statements to emphasize that each is legally separate from the County:

Wilkinson County Health Department - The Wilkinson County Health Department (the Department) provides various health services for citizens in Wilkinson County. The County appoints the majority of the Department board members, funds a portion of the Department's budget, and can disapprove the Department's operating budget. Another auditor, whose report was unmodified, audited the Health Department's financial statements which have a fiscal year end of June 30, 2019. Complete financial statements may be obtained at 123 High Hill Street, Irwinton, Georgia 31042.

Wilkinson County Development Authority - The Wilkinson County Development Authority is charged with promoting and expanding industry and trade within Wilkinson County. The County appoints the members of the Authority and funds a portion of the Authority's budget. The Authority has a fiscal year end of December 31, 2018. Complete financial statements may be obtained from the Wilkinson County Clerk's office at PO Box 161, Irwinton, Georgia 31042.

Excluded from the reporting entity:

Because they are operated as agencies controlled and/or funded by other government agencies, the Wilkinson County Board of Education, the Wilkinson County Library and the Department of Family and Children Services are not included in the County's reporting entity.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the County (the primary government) and its component units. 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. Likewise, the County is reported separately from certain legally separate component units for which the County is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The County has elected not to allocate indirect costs among the programs, functions and segments. Program revenues include 1) charges to customers or applicants 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 as general revenues.

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of 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 government 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, including accrued interest on general long-term debt, is recognized when due, and certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the County and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

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 Capital Projects Fund (SPLOST 2013) accounts for capital outlay and other transactions related to the additional one-percent local option sales tax in effect for the period April 2014 to March 2020.
>
> The LMIG Fund accounts for capital outlay and other transportation improvements related to the annual LMIG grant.

Additionally, the County reports the following fund type:

> Fiduciary funds account for assets held by the County in a trustee capacity or as an agent on behalf of others. The County's fiduciary funds include the following fund type:
>
> > Agency funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. The funds are used to account for assets that the County holds for others in an agency capacity.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. The County has no proprietary funds.

D. Cash and Investments

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County.

Georgia law authorizes the County to invest in the following type of obligations:

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the government or governmental agency
- Obligations of any corporation of the government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)
- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

Any investment or deposit in excess of the Federal Deposit Insurance Corporation (FDIC) insured amount must be secured by 110% of an equivalent amount of State or U.S. obligations.

E. Inventory

Inventory is valued at cost, which approximates market, using the first-in/first-out method. The cost of governmental fund-type inventory is recorded as an expenditure when consumed rather than when purchased.

Materials purchased in the proprietary fund are expensed as purchased and are not inventoried at year end due to lack of materiality.

F. Prepaid Items

Prepaid balances, if any, are for payments made by the County in the current year to provide services occurring in the subsequent fiscal year, and a reserve for prepaid items is recognized to signify that a portion of fund balance is not available for other subsequent expenditures.

G. Capital Assets and Depreciation

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 columns in the government-wide financial statements. Capital assets are defined by the County as assets with an estimated useful life in excess of two years and an original cost of $5,000 or more. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. General infrastructure assets acquired prior to July 1, 2003 are not reported in the basic financial statements.

The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction period of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. During the year ended December 31, 2019, interest expense incurred by the County's business-type activities was $0. Of this amount, none was applicable to construction of capital assets.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows

Buildings	20-40 Years
Vehicles	5 years
Equipment	3- -10 years
Infrastructure	30 years

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 government does not have a policy to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide and proprietary fund 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 and retirements.

Full time employees of the Wilkinson County Health Department (the "Department") earn 10, 12, or 14 hours of annual leave time per month depending on length of service. The maximum accumulation is 360 hours for any one employee. In accordance with the provisions of Financial Accounting Standards No. 43, "Accounting for Compensated Absences", no liability is recorded for nonvesting accumulated rights to receive sick pay benefits.

I. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charged and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

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 until then.

In addition to liabilities, the statement of financial position and the balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

K. Equity Classifications

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

Fund Balance

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

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

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

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

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 County Commissioners have authorized the County Clerk to assign fund balances.

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

The County uses restricted amounts to be spent first when both restricted and unrestricted fund balances are available, unless there are legal documents/contracts that prohibit the use of restricted fund balances, such as grant agreements that require a dollar match. Additionally, the County would then use committed, assigned and lastly unassigned amounts from the unrestricted fund balance when expending funds.

The County does not have a formal minimum fund balance policy; however, the County Commissioners address various target reserve positions which are reviewed periodically.

Net Position

Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position – All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

L. Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly chargeable to another fund, are recorded as expenditures/ expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Basis

GAAP is the budgetary basis used in the preparation of these statements.

Budget Requirements, Accounting and Reporting

The County follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Prior to year end the County Administrator submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. The Board of Commissioners holds a public hearing on the budget, giving notice thereof at least ten days in advance by publication in the official organ of Wilkinson County.
3. The budget is then revised and adopted or amended by the Board of Commissioners at a regular meeting early in the year to which it applies.
4. The budget so adopted may be revised during the year only by formal action of the Board of Commissioners in a regular meeting and no increase shall be made therein without provision also being made for financing same.
5. The legal level of budgetary control is the department level within the General Fund. Increases in the total appropriations of a department, whether accomplished through an increase in estimated revenues or through a transfer of appropriations among departments, require the approval of the Board of Commissioners.
6. Formal budgetary integration is employed as a management control device during the year for the General Fund. The budgets for the General Fund and Special Revenue Funds are adopted on a basis consistent with GAAP.
7. Budgeted amounts are as originally adopted, or as amended by the Board of Commissioners. Individual amendments were not material in relation to the original appropriations which were amended.

Excesses of Expenditures over Appropriations in Individual Funds

	Final Budget	Actual Expenditures	Excess
Major Funds:			
General Fund:			
General government	$3,145,729	$3,401,810	$ 256,081
Public safety	1,736,874	1,859,851	122,977
Economic development	62,252	63,132	880
General government – capital outlays	17,000	64,447	47,447
Health and welfare – capital outlays	-	42,253	42,253

3. DEPOSITS AND INVESTMENTS

Primary Government

Deposits - Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County limits its exposure to custodial credit risk by requiring deposits to be collateralized in accordance with State law. Neither the County nor the Wilkinson County Development Authority, discretely presented component unity, has a deposit policy for custodial credit risk. The Wilkinson County Health Department has a deposit policy. As of September 30, 2019, none of the County's bank balance was exposed to custodial credit risk.

Investments - The County had on deposit at September 30, 2019, $761,882 in the Georgia Fund 1, which is a combination local and state government investment pool. Georgia Fund 1 is a stable net asset value investment pool which follows Standard and Poor's criteria for AAAm rated money market funds. The pool is not registered with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a Rule 2a-7 like pool. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal ($1.00 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and values participant's shares sold and redeemed based on $1.00 per share. Pooled cash and cash equivalents and investments are reported at cost which approximates fair value. The pool does not issue any legally binding guarantees to support the value of the shares. Participation in the pool is voluntary and deposits consist of funds from local governments; operating and trust funds of Georgia's state agencies, colleges and universities; and current operating funds of the State of Georgia's General Fund.

Investments in Georgia Fund 1 are directed toward short-term instruments such as U.S. treasury obligations, securities issued or guaranteed as to principal and interest by the U.S. Government or any of its agencies or instrumentalities, banker's acceptances and repurchase agreements. The weighted average maturity of Georgia Fund 1 may not exceed 60 days. The Office of State Treasury is the oversight agency for Georgia Fund I.

Investing is performed in accordance with investment policies complying with State Statutes. According to State Statutes, funds may be invested in (1) obligations of this state or of other states, (2) obligations issued by the Unites States Government, (3) obligations fully insured or guaranteed by the United States Government or by a government agency of the United States, (4) obligations of any corporation of the United States Government, (5) prime bankers acceptances, (6) the Local government investment Pool established by the Georgia Code, (7) repurchase agreements, and (8) obligations of other political subdivisions of this state.

The County's investments are categorized as either (1) insured or registered or for which securities are held by the County or its agent in the County's name, (2) uninsured and unregistered for which the securities are held by the counterparty's trust department or agent in the County's name, or (3) uninsured and unregistered for which the Securities are held by the counterparty, or by its trust department or agent but not in the County's name.

Interest Rate Risk - The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increased interest rates.

Credit Risk - Statutes authorize the County to invest in obligations of the State of Georgia, other states, or the United States Government; obligations fully insured or guaranteed by the United Sates Government or an agency or corporation of the United Sates Government; and/or repurchase agreements and certificates of deposit which are secured by direct obligations of Georgia or the investments in US Agencies (Federal Home Loan Bank) are rated AAA by Standard and Poor's and AAA by Moody's Investors Service.

Custodial Credit Risk - For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County had no policy on custodial credit risk. As of September 30, 2019, all of the deposits of the County were properly insured and collateralized as required by the Official Code of Georgia Annotated (OCGA) Section 45-8-12(c) and as defined by GASB pronouncements.

Concentration of Credit Risk - The County places no limit on the amount that the County may invest in any one issuer.

4. PROPERTY TAXES

The value of all real and business personal property located in the County is assessed (appraised) as of each January 1. Taxable assessed value represents the appraisal value less applicable exemptions authorized by the County Commissioners. Appraised values are established by the Wilkinson County Tax Assessors at 40% of estimated fair market value. Taxes were levied when the mileage rate was set on or about August 15, 2018. Taxes were billed on or about October 21, 2018 and were due December 21, 2018 after which date penalties and interest were assessed. Property on which taxes are not paid within 60 days of mailing may then be levied on by the County. Current tax collections for the years ended September 30, 2019, were 89.6% of the tax levy.

Property taxes are recorded as receivables and deferred at the time the tax levy is billed. Revenues are recognized as the related ad valorem taxes are collected. Additional amounts estimated to be collectible within sixty days following the close of the fiscal year, and therefore susceptible to accrual in accordance with GAAP have been recognized as revenue.

During the year ended September 30, 2017, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 77, Tax Abatement Disclosures. This statement requires the County to disclose information for any tax abatement agreements either entered into by the County, or agreements entered into by other governments that reduce the County's tax revenues.

For the year ended September 30, 2019, the County had no property tax abatements:

5. ACCOUNTS RECEIVABLE

At September 30, 2019, accounts receivable consisted of the following:

	General Fund	Capital Projects Fund (2013)	LMIG	Nonmajor Funds	Total
Receivables:					
Property taxes	$ 514,682	$ -	$ -	$ -	$ 514,682
Local option sales tax	42,378	-	-		42,378
Special local option sales tax	-	158,397	-		158,397
Excise tax	34,008	-	-		34,008
Accrued interest	23,104	-	-	-	23,104
Miscellaneous	37,222	-	-	18,236	55,458
Intergovernmental	44,527	-	-	11,615	56,142
	695,921	158,397	-	29,851	884,169
Allowance for doubtful accounts	(19,892)	-	-	-	(19,892)
	$ 676,029	$ 158,397	$ -	$ 29,851	$ 864,277

6. CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended September 30, 2019 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Not being depreciated:				
Land	$ 328,857	$ 44,189	$ -	$ 373,046
Construction-in-progress	48,993	-	-	48,993
Subtotal	377,850	44,189	-	422,039
Other capital assets:				
Infrastructure	5,688,909	-	-	5,688,909
Buildings	9,594,887	329,210	-	9,924,097
Vehicles	3,222,709	259,543	-	3,482,252
Equipment	3,886,533	129,759	-	4,016,292
Subtotal	22,770,888	762,701	-	23,533,589
Accumulated depreciation:				
Infrastructure	1,774,284	189,630	-	1,963,914
Buildings	4,053,631	244,549	-	4,298,180
Vehicles	2,647,848	160,712	-	2,808,560
Equipment	2,998,054	182,993	-	3,181,047
Subtotal	11,473,817	777,884	-	12,251,701
Net capital assets	$ 11,297,071	$ (15,183)	$ -	$ 11,281,888

Depreciation was charged to functions as follows:

Governmental activities:	
General government	$ 148,592
Judicial	2,375
Public safety	213,189
Public works	358,390
Health and welfare	27,456
Culture/recreation	27,882
	$ 777,884

7. CHANGES IN GENERAL CAPITAL ASSETS - DISCRETELY PRESENTED COMPONENT UNIT

Changes in equipment of the Wilkinson County Health Department for the year ended June 30, 2019 are detailed below:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being depreciated:				
Equipment	$ 74,955	$ 9,316	$ -	$ 84,271
Less accumulated depreciation	(69,930)	(2,963)	-	(72,893)
Net capital assets	$ 5,025	$ 6,353	$ -	$ 11,378

Changes in equipment of the Wilkinson County Development Authority for the year ended December 31, 2018 are detailed below:

Not being depreciated:				
Land	$ 2,539,145	$ -	$ -	$ 2,539,145
Construction in progress	16,440	357,766	-	374,206
Subtotal	2,555,585	357,766	-	2,913,351
Depreciable capital assets:				
Buildings	-	-	-	-
Equipment	48,445	-	-	48,445
Subtotal	2,604,030	357,766	-	2,961,796
Accumulated depreciation:				
Buildings	-	-	-	-
Equipment	38,826	4,794	-	43,620
Subtotal	38,826	4,794	-	43,620
Net capital assets	$ 2,565,204	$ 352,972	$ -	$ 2,918,176

8. LONG-TERM LIABILITIES

Following is a summary of changes in long-term liabilities for the year ended September 30, 2019:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due in One Year
Net pension liability	$ 924,403	$ 136,373	$ -	$ 1,060,776	$ -
Net OPEB liability	193,958	18,834		212,792	-
Compensated absences	50,770	-	(1,393)	49,377	49,377
Total long-term liabilities	$1,169,131	$ 155,207	$ (1,393)	$1,322,945	$ 49,377

	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due in One Year
Discretely presented component unit – Health Department					
Net pension liability	$ 261,956	$ -	$ (18,912)	$ 243,044	$ -
Net OPEB liability	217,958	-	(98,904)	119,054	
Compensated absences	24,972	15,401	(20,093)	20,280	-
Total long-term liabilities	$ 504,886	$ 15,401	$ (137,909)	$ 382,378	$ -
Discretely presented component unit – Development Authority:					
Note payable	$ 252,242	$ -	$ (10,969)	$ 241,273	$ 12,440

Net pension liability, OPEB liability and compensated absences are generally liquidated by the General Fund.

9. FUND DEFICITS

No fund had a deficit fund balance or net asset balance at September 30, 2019.

10. INTERFUND TRANSACTIONS AND BALANCES

Transfers for the year ended September 30, 2019 consisted of the following:

	Transfers Out	Transfers In
General Fund	$ 124,493	$ -
Emergency 911 Fund	-	124,493
	$ 124,493	$ 124,493

Transfers are used to move unrestricted revenue to finance various programs that the government must account for in other funds in accordance with budgetary authorizations.

Balances due to/from other funds at September 30, 2019, consist of the following –

	Due From	Due To
Major Fund:		
General Fund	$ 113,334	$ 163,851
Capital Projects Fund 2013		113,334
Nonmajor Funds:		
Family Connection Fund	18,555	-
Emergency 911 Fund	145,296	-
	$ 277,185	$ 277,185

The outstanding balances due to the General Fund result mainly 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.

All amounts due to the General Fund are expected to be repaid during fiscal year 2020.

The General Fund owes the Capital Projects Fund (2013) $113,334 for SPLOST receipts inadvertently deposited into the General Fund. This constitutes a violation of state law. These funds will be repaid in fiscal year 2020.

11. CONTINGENT LIABILITIES - LITIGATION

Amounts expended or payable from federal grantor agencies are subject to audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Various claims and lawsuits are pending against the County. In the opinion of County management, after consultation with legal counsel, the potential loss on all claims and lawsuits will not materially effect the County's financial position.

12. RETIREMENT BENEFITS

The following pension and retirement plans are in effect but are not under the direct control of the County:

Probate Judge's Retirement Fund of Georgia

The Probate Judge is covered under a pension plan which requires that certain sums from marriage licenses and fines or bond forfeitures be remitted to the pension plan before the payment of any costs or other claims.

Clerk of Superior Court Retirement Fund

The Clerk of Superior Court is covered under a pension plan which requires that certain sums from fees and fines or bond forfeitures be remitted to the pension plan before the payment of any costs or other claims.

Sheriff's Retirement Fund/Peace Officer's Annuity and Benefit Fund

The Sheriff and sheriff deputies are covered under separate pension plans which require that certain sums from fines or bond forfeitures be remitted by the Probate Judge or Clerk of Superior Court to the pension plan before the payment of any costs or other claims.

These plans provide for certain sums from marriage license, fees, fines and forfeitures to be remitted directly to the pension plans before payment of any costs or other claims. The County does not make contributions to the plans, qualifying the plans as special funding situations under the requirements of GASB guidance. Management has determined the related impact on the financial statements to be immaterial. Further information and valuation reports and schedules can be found on their respective websites.

Defined Benefit Pension Plan

The following information is as of January 1, 2019, the most recent year end of the described benefit pension plan.

A. Plan Description

The County contributes to the Association County Commissioners of Georgia (ACCG) Defined Benefit Plan (Plan), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agency for participating counties in Georgia.

The specific benefit provisions of the County's plan were established by an adoption agreement executed by the County Board of Commissioners. The plan provides for benefits upon retirement, death, disablement, and termination of employment, if certain eligibility conditions are met.

The County's payroll for employees participating in the Plan as of January 1, 2018, the date of the latest actuarial valuation study, was $2,172,754 (based on W-2 earnings for the preceding year). All full-time County employees are eligible to participate in the Plan at their date of hire. Benefits are fully vested after five years of service. Participants become eligible to retire at age 65 with three years of participation in the Plan. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of 0.50% of average compensation up to $6,600 plus 1.00% of average annual compensation in excess of $6,600 plus $36 for each year of credited service payable as a life annuity. Service is limited to 35 years. Compensation is averaged over a five-year period prior to retirement or termination. The Plan also provides benefits in the event of death or disability. These benefit provisions were established by an adoption agreement executed by the County Board of Commissioners.

ACCG issues a publicly available financial report that includes financial statements and required supplementary information for the Plan. That report may be obtained by writing to GEBCorp, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339 or by calling (800) 736-7166.

Plan membership data related to the current plan membership at January 1, 2017, was as follows:

Retirees and beneficiaries currently receiving benefits	30
Terminated employees entitled to benefits but not yet receiving them	29
Active employees participating in the Plan:	60
Total number of Plan participants	119

B. Summary of Significant Accounting Policies

The Plan's financial statements are prepared on an accrual basis, modified to include unrealized gains or losses on marketable securities owned by the Plan.

Plan member contributions are recognized in the period in which contributions are due. County contributions are recognized when due and the County has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable.

Investments in securities are valued at current market prices. The trust fund is invested, approximately, in 70% equities and 30% fixed income securities on a cost basis. The trustees shall rebalance the portfolio at least annually for asset allocation purposes.

Plan assets do not include any loans, notes, bonds, or other instruments or securities of the County or related parties.

C. Contributions

The County is required to contribute at an actuarially determined rate. Section 47-20 of the Georgia Code sets forth minimum funding standards for state and local governmental pension plans. Administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirement.

County employees are not required to contribute to the Plan. The annual County contribution to the Plan 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 Statute 47-20. The required contribution for the 2019 plan year was $262,772. This amount represents 12.1% of covered payroll.

The Georgia Constitution enables the governing authority of the County, the Board of Commissioners, to establish, and amend from time-to-time the contribution rates for the County and its plan participants.

D. Actuarial Methods and Assumptions

Valuation date	January 1, 2018
Mortality rates	RP-2000 projected with Scale AA to 2018
Actuarial cost method	Entry age method
Asset valuation method	Market Value
Amortization method	Level Percent of Pay (Closed)
Investment rate of return	7.00% per annum
Projected salary increases	1.5% - 3.5% per annum
Inflation adjustments	3.0% per annum
Cost of living adjustment	N/A

The actuarial assumptions used in the January 1, 2018 valuation were based on the results of a February 2019 actuarial experience study.

E. Changes in the Net Pension Liability

	Total Pension Liability (TPL) (a)	Fiduciary Net Position (FNP) (b)	Net Pension Liability (a) - (b)
Balances at December 31, 2017	$ 6,824,034	$ 5,734,416	$ 1,089,618
Changes for the year:			
Service cost	125,580	-	125,580
Interest	484,230	-	484,230
Liability experience (gain)/loss	(412,309)	-	(412,309)
Assumption change	97,928	-	97,928
Employer contributions	-	258,735	(258,735)
Employee contributions	-	-	-
Net investment income	-	(262,072)	262,072
Benefit payments	(289,974)	(289,974)	-
Administrative expense	-	(16,002)	16,002
Other	-	(28,599)	28,599
Net changes	5,455	(337,912)	343,367
Balances at December 31, 2018	$ 6,829,489	$ 5,396,504	$ 1,432,985

F. Discount Rate

The discount rate is determined through a blend of using a building blocks approach based on 20-year benchmarks (33.33%) and 30-year benchmarks (33.33%), as well as the forward-looking capital market assumptions for a moderate asset allocation (33.34%), as determined by UBS.

Building block expected return based on 20-year benchmarks	6.82%
Building block expected return based on 30-year benchmarks	8.03%
UBS capital market assumption for a moderate asset allocation	6.40%
20-year building blocks return (6.82% x .3333)	2.27%
30-year building blocks return (8.28% x .3333)	2.76%
UBS capital market assumption (6.40% x .3334)	2.13%
Discount Rate (rounder to the nearest .25%)	7.16%
	7.00%

G. Sensitivity Analysis for the Measurement Period Ended December 31, 2018

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

	6.00%	7.00%	8.00%
Total Pension Liability	$ 7,740,498	$ 6,829,489	$ 6,071,366
Fiduciary Net Position	$ 5,396,504	$ 5,396,504	$ 5,396,504
Net Pension Liability	$ 2,343,994	$ 1,432,985	$ 674,862

H. Summary of Net Deferred Outflows and Inflows of Resources

At September 30, 2019 the County reported deferred outflows and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between expected and actual earnings on pension plan investments	$ 630,372	$ (245,653)
Differences in expected and actual experience	108,722	(333,553)
(Gain)/Loss due to Assumption change	212,321	-
Net position restricted for pensions	$ 951,415	$ (579,206)

The net amount of the County's balances of deferred outflows and inflows that will be recognized in the County's pension expense is as follows:

Year ending September 30:	
2020	$ 74,442
2021	74,442
2022	74,442
2023	74,442
2024	74,441
	$ 372,209

I. Pension Expense for the Measurement Period Ended December 31, 2018

Service cost	$ 125,580
Interest on TPL	484,230
Amortization of:	
Liability experience (gain)/loss	(57,577)
Change in assumption	100,205
Asset (gain)/loss	131,451
Employee contributions	-
Projected earnings on plan investments	(407,730)
Administrative expense	16,002
Other change in FNP	2,947
Total expense	$ 395,108

J. Asset Allocation Policy

The Trustees rebalance the the portfolio at least annually for asset allocation purposes. The guidelines for allocations are: equities shall not exceed 70% of total plan assets valued at cost. Fixed Income shall be targeted at 30% of total Plan assets, valued at cost.

	Target Allocation	Range
Fixed Income	30%	25% - 35%
Equities:	70%	65% - 75%
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%

13. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

In addition to the pension benefits described above, Wilkinson County provides postemployment health care insurance benefits to retired employees through the Health Care Plan of Wilkinson County. The County provides postretirement health care benefits, as per the requirements of a resolution for certain retirees. Employees who retire from the County at age 62 or older with 15 years of continuous service are eligible for continued health insurance coverage until the employee's 65th birthday. The County will pay the cost of individual coverage, however, if the employee elects

family coverage, the employee is responsible for payment of the difference between the cost of the individual and family coverage. These postretirement benefits are funded on a pay-as-you-go basis. The County has elected not to establish a separate trust fund to account for other post-employment benefits, and has not funded the plan as of September 30, 2019. The authority to establish and amend the benefit provisions of the OPEB plan rests with the County. The plan does not issue separate financial statements. In 2019, the net cost of premiums for providing postretirement benefits for retirees was $0.

Membership

The following schedule (derived from the most recent actuarial report) reflects membership for the OPEB Health Care Plan as of January 1, 2015.

Active members	60
Retired members	0
	60

Contributions

The County contributed $0 to the OPEB Health Care Plan in fiscal year 2017. The annual required contribution amount is determined using actuarial methods and assumptions approved by the County Commissioners. The Commissioners established and may amend the funding policy for the OPEB Health Care Plan.

Schedule of Employer Costs and Contributions

Fiscal Year	Annual Required Contribution/ Annual OPEB Cost	Percentage of AOC Contributed	Net OBEB Obligation End of Year
2012	$23,834	69%	$ 93,100
2013	23,834	69%	93,100
2014	23,834	14%	113,622
2015	23,834	0%	137,456
2016	18,834	0%	156,290
2017	18,834	0%	175,124
2019	18,834	0%	193,958
2020	18,834	0%	212,792

Components of Net OPEB Obligation:

Annual Required Contribution	$ 21,192
Interest on Net OPEB Obligation	4,545
Adjustment to Annual Required Contribution	(6,903)
Annual OPEB Cost	18,834
Contributions Made	0
Increase in Net OPEB Obligation	18,834
Net OPEB Obligation, beginning of year	193,958
Net OPEB Obligation, end of year	$212,792

As of the most recent valuation date, January 1, 2015, the funded status of the OPEB Health Care Plan was as follows:

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	Unfunded Actuarial Accrued Liability as a Percentage of Covered Payroll
2012	$ -	$ 208,265	$ 208,265	-%	$1,816,941	11.5%
2015	-	179,397	179,397	-%	1,803,234	9.9%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continued 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 plan in effect at January 1, 2015. The assumptions used in the January 1, 2015 actuarial valuations are as follows:

Basis of Valuation	
Current Valuation Date	January 1, 2015
Actuarial Cost Method	Projected unit credit
Actuarial Asset Valuation Method	Market value of assets
Assumed Rate of Return on Investments	4.00%
Medical Cost Trend Rate	9.50% - 5.00%
Year of Ultimate Medical Cost Trent Rate	2019
Amortization Method	Level percentage of pay, open
Remaining Amortization Period	30 years
Payroll Inflation Rate	3.0%

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

The County is reporting its OPEB obligation under GASB 45 although this standard has been replaced by GASB 75 which was effective for fiscal years beginning after June 15, 2017. The County plans to implement GASB 75 for the fiscal year ended September 30, 2020.

14. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors of omissions, job related illnesses or injuries to employees; natural disaster; and unemployment compensation.

The County is a member of Association County Commissioners of Georgia Interlocal Risk Management Agency (ACCG-IRMA), through which it shares liability, crime, motor vehicles and property damage risks.

The Association County Commissioners of Georgia Interlocal Risk Management was created pursuant to Chapter 85 of Title 36 of the Official Code of Georgia Annotated to function as an unincorporated nonprofit instrumentality of its member counties. ACCG-IRMA was established to administer one or more group self insurance funds and a risk management service to prevent or lessen the incidence and severity of casualty and property losses occurring in the operation of county governments. It also exists to defend and protect, in accordance with each member government contract, ACCG-IRMA members against liability or loss.

The County is obligated as follows under the intergovernmental contract of ACCG-IRMA:

- To participate at all times in at least one Fund which is established by the Board
- To pay all contributions, assessments or other sums due to ACCG-IRMA at such times and in such amounts as shall be established by the Board
- To select a person to serve as a Member representative
- To allow the Board and its agents reasonable access to all facilities of the Member and all records, including but not limited to financial records, which relate to the purposes of ACCG-IRMA
- To allow attorneys appointed by ACCG-IRMA to represent the Member in investigation, settlement discussions and all levels of litigation arising out of any claim made against a Member within the scope of loss protection furnished by the Fund or Funds established by ACCG-IRMA
- To assist and cooperate in the defense and settlement of claims against the Member
- To furnish full cooperation to ACCG-IRMA's attorneys, claims adjusters, Service Company, and any agent, employee, officer or independent contractor of ACCG-IRMA relating to the purposes of ACCG-IRMA

- To follow all loss reduction and prevention procedures established by ACCG-IRMA
- To furnish to ACCG-IRMA such budget, operating and underwriting information as may be requested by the Board
- To report as promptly as possible, and in accordance with any Coverage Descriptions issued, all incidents which could result in ACCG-IRMA or any Fund established by ACCG-IRMA being required to pay claim for loss or injuries to municipal property or injuries to persons or property when such loss or injury is within the scope of the protection of a Fund or Funds in which the Member participates

The County retains the first $2,500 of each risk of loss in the form of a deductible. The County files all claims with ACCG-IRMA who then bills the County for any risk loss up to the $2,500 deductible.

The basis for estimating the liabilities for unpaid claims is "IBNR" established by an actuary.

For its workers' compensation coverage, the County is a participant in the Association County Commissioners Self-Insurance Fund (the Fund), a public entity risk pool operated for the benefit of county government units located in Georgia. The County's General Fund pays an annual premium to the Fund for this coverage. The Fund provides excess insurance coverage for protection of members against excess losses and initial excess coverage is statutory specific and unlimited aggregate accounts. Government members of the Fund are jointly and severally liable for claims not covered by the Fund.

15. JOINT VENTURE

Under Georgia law, the County in conjunction with other cities and counties in the fourteen county east central Georgia area, is a member of the Middle Georgia Regional Commission and is required to pay annual dues thereto. During its year ended September 30, 2019, the County paid $4,707 in such dues. Membership in a Regional Commission is required by the OCGA Section 50-8-34 which provides for the organizational structure of the Regional Commission in Georgia. The Regional Commission Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of a Regional Commission. Separate financial statements may be obtained from:

Middle Georgia Regional Commission
175 - C Emery Highway
Macon, Georgia 31201

16. SUBSEQUENT EVENTS

Subsequent events were evaluated through June 24, 2020, the date the financial statements were available to be issued. The County has not evaluated subsequent events after this date. As a result of the spread of the coronavirus pandemic, economic uncertainties have arisen which are likely to impact day to day operations of the County. It is likely that sales tax collections will be adversely affected by the general economic conditions as a result of the coronavirus. The financial impact of these uncertainties is unknown at this time.

REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MANAGEMENT'S DISCUSSION AND ANALYSIS

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule of Changes in Net Pension Liability and Related Ratios
- Schedule of County Contributions and Related Notes
- Budgetary Comparison Schedules – General Fund

WILKINSON COUNTY, GEORGIA
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED NOTES
FOR THE YEARS ENDED SEPTEMBER 30,

	2018	2017	2016	2015	2014
Total Pension Liability, beginning of year (1)	$ 6,824,034	$ 6,355,157	$ 5,727,566	$ 5,278,401	$ 4,981,515
Service cost	125,580	133,172	127,841	109,082	107,620
Interest	484,230	451,313	429,567	388,816	366,950
Plan chage	-	-	-	-	-
Changes of assumptions	97,928	13,984	200,193	194,016	-
Benefit payments (adjusted for interest)	(289,974)	(260,311)	(208,395)	(188,362)	(177,684)
Experience (gain)/(loss)	(412,309)	130,719	78,385	(54,387)	-
Total pension liability, end of year (2)	$ 6,829,489	$ 6,824,034	$ 6,355,157	$ 5,727,566	$ 5,278,401
Fiduciary Net Position, beginning of year (3)	$ 5,734,416	$ 4,940,326	$ 4,572,924	$ 4,549,838	$ 4,218,424
Contributions - employer	258,735	315,453	296,773	243,851	261,765
Contributions - employee (including buyback)	-	-	-	-	-
Net investment income	(262,072)	786,564	335,129	38,594	313,203
Benefit payments	(289,974)	(260,311)	(200,863)	(188,362)	(177,684)
Administrative expense	(16,002)	(13,470)	(17,092)	(12,564)	(11,653)
Other	(28,599)	(34,146)	(46,545)	(58,433)	(54,217)
Fiduciary net position, end of year (4)	$ 5,396,504	$ 5,734,416	$ 4,940,326	$ 4,572,924	$ 4,549,838
Net pension liability, beginning of year (1)-(3)	$ 1,089,618	$ 1,414,831	$ 1,154,642	$ 728,563	$ 763,091
Net pension liability, end of year (2)-(4)	$ 1,432,985	$ 1,089,618	$ 1,414,831	$ 1,154,642	$ 728,563
Fiduciary Net Position as % of Total Pension Liability (4)/(2)	79.0%	84.0%	77.7%	79.8%	86.2%
Covered payroll	$ 2,172,754	$ 2,044,651	$ 2,060,501	$ 1,803,234	$ 1,755,092
Net pension liability as a % of covered payroll	66.0%	53.3%	68.7%	64.0%	41.5%

Notes to the schedule

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

WILKINSON COUNTY, GEORGIA
SCHEDULE OF COUNTY CONTRIBUTIONS AND RELATED NOTES
FOR THE YEARS ENDED SEPTEMBER 30,

	2018	2017	2016	2015	2014
Actuarially determined contribution	$ 262,772	$ 315,453	$ 296,773	$ 248,401	$ 267,349
Contributions in relation to the actuarially determined contribution	262,772	315,453	296,773	243,851	261,765
Contribution deficiency (excess)	$ -	$ -	$ -	$ 4,550	$ 5,584
Covered payroll	2,172,754	2,044,651	2,060,501	1,803,234	1,755,092
Contribution as a % of covered payroll	12.09%	15.43%	14.40%	13.52%	14.91%

Notes to the Schedule

Valuation Date	January 1, 2018
Cost Method	Entry Age Normal
Actuarial Asset Valuation Method	Smoothed market with a 5-year smoothing period
Assumed Rate of Return on Investments	7.00%
Projected Salary Increases	2.50% per year
Inflation	3.00%
Amortization Method	Closed level dollar for unfunded liability
Remaining Amortization Period	None remaining

The schedule will present 10 years of information once accumulated

WILKINSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP) BASIS AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes:				
General property taxes	$ 4,150,000	$ 4,150,000	$ 4,210,303	$ 60,303
Local option sales tax	425,000	425,000	472,330	47,330
Energy excise tax	750,000	750,000	737,378	(12,622)
Title ad valorem tax	230,000	230,000	314,589	84,589
Vehicle tax	170,000	170,000	141,881	(28,119)
Insurance premium tax	265,000	265,000	304,099	39,099
Other taxes	197,575	197,575	269,745	72,170
	6,187,575	6,187,575	6,450,325	262,750
Licenses and Permits:				
Occupation tax	5,000	5,000	7,515	2,515
Other	2,170	2,170	1,917	(253)
	7,170	7,170	9,432	2,262
Intergovernmental:				
Rural transit fee reimbursement	90,000	90,000	81,146	(8,854)
Senior citizens	50,000	50,000	92,810	42,810
Forest land protection grant	350,000	350,000	52,416	(297,584)
Public safety grants	100,050	100,050	237,777	137,727
	590,050	590,050	464,149	(125,901)
Charges for services:				
Tax Commissioner	281,250	281,250	275,753	(5,497)
Public transit fees	6,500	6,500	8,001	1,501
Streets and sanitation	4,000	4,000	3,440	(560)
Recreation	-	-	11,495	11,495
Resource officer	70,000	70,000	55,867	(14,133)
	361,750	361,750	354,556	(7,194)
Fees and fines:				
Sheriff costs and fees	81,700	81,700	12,529	(69,171)
Superior Court	69,500	69,500	59,260	(10,240)
Probate Court	70,000	70,000	93,940	23,940
Magistrate Court	20,000	20,000	27,000	7,000
Juvenile Court	450	450	380	(70)
	241,650	241,650	193,109	(48,541)
Interest income	28,305	28,305	45,638	17,333
Miscellaneous:				
Rent	1,500	1,500	950	(550)
Highway 57 landfill site	55,000	55,000	55,567	567
Annual landfill payment	50,000	50,000	50,000	-
Tonnage sales	83,000	83,000	93,781	10,781
Other	48,450	48,450	33,727	(14,723)
	237,950	237,950	234,025	(3,925)
Total revenues	7,654,450	7,654,450	7,751,234	96,784

WILKINSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP) BASIS AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
EXPENDITURES:				
Current Operating:				
General government	$ 3,145,729	$ 3,145,729	$ 3,401,810	$ (256,081)
Public safety	1,736,874	1,736,874	1,859,851	(122,977)
Judicial	699,573	699,573	603,469	96,104
Public works	965,003	965,003	963,640	1,363
Health and welfare	820,523	820,523	793,628	26,895
Culture/recreation	86,121	86,121	74,340	11,781
Economic development	62,252	62,252	63,132	(880)
Total operating expenditures	7,516,075	7,516,075	7,759,870	(243,795)
Capital Outlays:				
General government	17,000	17,000	64,447	(47,447)
Public safety	7,200	7,200	-	7,200
Judicial	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	42,253	(42,253)
Culture/recreation	-	-	-	-
Economic development	-	-	-	-
Total capital expenditures	24,200	24,200	106,700	(82,500)
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total debt service	-	-	-	-
Total expenditures	7,540,275	7,540,275	7,866,570	(326,295)
Excess (deficiency) of revenues over expenditures	114,175	114,175	(115,336)	(229,511)
OTHER FINANCING SOURCES (USES):				
Interfund transfers:				
Emergency 911 Telephone Fund	(114,175)	(114,175)	(124,493)	(10,318)
	(114,175)	(114,175)	(124,493)	(10,318)
Excess (deficiency) of revenues over expenditures and other financing sources	-	-	(239,829)	(239,829)
FUND BALANCE, beginning of year	4,034,829	4,034,829	4,034,829	-
FUND BALANCE, end of year	$ 4,034,829	$ 4,034,829	$ 3,795,000	$ (239,829)

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements not required by the GASB, nor is a part of the basic financial statements, but is presented for purposes of additional analysis. Such information includes:

- Combining Balance Sheet – Nonmajor Funds
- Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Funds
- Nonmajor Special Revenue Funds – Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP) Basis to Actual
  - Emergency 911
  - Law Library
  - Family Connection
  - Law Enforcement Confiscation
  - Drug Abuse Education
  - Jail
- General Fund Statement of Expenditures (Final Budget to Actual) Detailed by Department
- Combining Statements – Fiduciary funds
- Schedule of Projects Constructed with Special Sales Tax Proceeds
- Schedule of Required Expenditures Generated by Energy Excise Tax
- Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
- Schedule of Findings and Questioned Costs

WILKINSON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

	SPECIAL REVENUE						Total Nonmajor Governmental Funds
	Emergency 911 Fund	Law Library	Family Connection	Law Enforcement Confiscation	Drug Abuse Education	Jail	
ASSETS:							
Cash and cash equivalents	$ 132,453	$ 8,116	$ 11,821	$ 6,584	$ 6,001	$ 2,893	$ 167,868
Accounts receivables, net	15,177	-	-	-	1,207	1,852	18,236
Intergovernmental receivable	-	-	11,615	-	-	-	11,615
Due from other funds	-	-	-	-	-	-	-
Total assets	$ 147,630	$ 8,116	$ 23,436	$ 6,584	$ 7,208	$ 4,745	$ 197,719
LIABILITIES:							
Accounts payable	$ -	$ -	$ 91	$ -	$ -	$ -	$ 91
Accrued expenses	2,334	-	-	-	-	-	2,334
Due to other funds	145,296	-	18,555	-	-	-	163,851
Total liabilities	147,630	-	18,646	-	-	-	166,276
FUND BALANCES:							
Restricted fund balance:							
Capital projects	-	-	-	-	-	-	-
Public safety	-	-	-	6,584	7,208	4,745	18,537
Judicial	-	8,116	-	-	-	-	8,116
Health and welfare	-	-	4,790	-	-	-	4,790
Total fund balances	-	8,116	4,790	6,584	7,208	4,745	31,443
Total liabilities and fund balance	$ 147,630	$ 8,116	$ 23,436	$ 6,584	$ 7,208	$ 4,745	$ 197,719

WILKINSON COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENT FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	SPECIAL REVENUE						Total Nonmajor Governmental Funds
	Emergency 911 Fund	Law Library	Family Connection	Law Enforcement Confiscation	Drug Abuse Education	Jail	
REVENUES:							
Intergovernmental	$ -	$ -	$ 49,999	$ -	$ -	$ -	$ 49,999
Fines and forfeitures	-	8,059	-	4,197	7,939	13,011	33,206
Charges for services	143,170	-	-	-	-	-	143,170
Other	129	-	1,670	14	10	57	1,880
Total revenues	143,299	8,059	51,669	4,211	7,949	13,068	228,255
EXPENDITURES:							
Current operating:							
General government	-	-	-	-	-	-	-
Public safety	267,792	-	-	1,717	5,702	-	275,211
Judicial	-	-	-	-	-	-	-
Health and welfare	-	-	50,726	-	-	-	50,726
Culture and recreation	-	-	-	-	-	-	-
Capital outlays	-	-	-	-	-	42,073	42,073
Total expenditures	267,792	-	50,726	1,717	5,702	42,073	368,010
Excess (deficiency) of revenues over expenditures	(124,493)	8,059	943	2,494	2,247	(29,005)	(139,755)
OTHER FINANCING SOURCES (USES):							
Transfers in (out)	124,493	-	-	-	-	-	124,493
Total other financing sources and uses	124,493	-	-	-	-	-	124,493
Net change in fund balance	-	8,059	943	2,494	2,247	(29,005)	(15,262)
FUND BALANCE, beginning	-	57	3,847	4,090	4,961	33,750	46,705
FUND BALANCE, ending	$ -	$ 8,116	$ 4,790	$ 6,584	$ 7,208	$ 4,745	$ 31,443

WILKINSON COUNTY, GEORGIA
EMERGENCY 911 TELEPHONE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP) BASIS AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for services:				
E-911 fees	$ -	$ -	$ 143,170	$ 143,170
Intergovernmental:				
State grants	-	-	-	-
Other	-	-	129	129
	-	-	143,299	143,299
EXPENDITURES:				
Current operating:				
Personal services and employee benefits	241,820	260,000	256,149	3,851
Purchased/contracted services	10,000	11,000	10,213	787
Supplies	2,700	1,300	1,430	(130)
Capital outlays	-	-	-	-
Total expenditures	254,520	272,300	267,792	4,508
Excess revenues over (under) expenditures	(254,520)	(272,300)	(124,493)	147,807
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	254,520	272,300	124,493	(147,807)
Excess revenues and other financing sources (uses) over (under) expenditures	-	-	-	-
FUND BALANCE, beginning of year	-	-	-	-
FUND BALANCE, end of year	$ -	$ -	$ -	$ -

WILKINSON COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP) BASIS AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fines and forfeitures	$ 10,000	$ 10,000	$ 8,059	$ (1,941)
Other	-	-	-	-
	10,000	10,000	8,059	(1,941)
EXPENDITURES:				
Current operating:				
Purchased/contracted services	4,000	4,000	-	4,000
Supplies	5,000	5,000	-	5,000
Capital outlays	1,000	1,000	-	1,000
Total expenditures	10,000	10,000	-	10,000
Excess revenues over (under) expenditures	-	-	8,059	8,059
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Excess revenues and other financing sources (uses) over (under) expenditures	-	-	8,059	8,059
FUND BALANCE, beginning of year	57	57	57	-
FUND BALANCE, end of year	$ 57	$ 57	$ 8,116	$ 8,059

WILKINSON COUNTY, GEORGIA
FAMILY CONNECTION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP) BASIS AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	$ 49,000	$ 49,000	$ 49,999	$ 999
Other	7,000	7,000	1,670	(5,330)
	56,000	56,000	51,669	(4,331)
EXPENDITURES:				
Current operating:				
Purchased/contracted services	50,000	50,000	50,386	(386)
Supplies	5,000	5,000	340	4,660
Capital outlays	1,000	1,000	-	1,000
Total expenditures	56,000	56,000	50,726	5,274
Excess revenues over (under) expenditures	-	-	943	943
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Excess revenues and other financing sources (uses) over (under) expenditures	-	-	943	943
FUND BALANCE, beginning of year	3,847	3,847	3,847	-
FUND BALANCE, end of year	$ 3,847	$ 3,847	$ 4,790	$ 943

WILKINSON COUNTY, GEORGIA
LAW ENFORCEMENT CONFISCATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP) BASIS AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fines and forfeitures	$ 10,000	$ 10,000	$ 4,197	$ (5,803)
Other	-	-	14	14
	10,000	10,000	4,211	(5,789)
EXPENDITURES:				
Current operating:				
Purchased/contracted services	8,000	8,000	1,167	6,833
Supplies	1,500	1,500	550	950
Capital outlays	500	500	-	500
Total expenditures	10,000	10,000	1,717	8,283
Excess revenues over (under) expenditures	-	-	2,494	2,494
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Excess revenues and other financing sources (uses) over (under) expenditures	-	-	2,494	2,494
FUND BALANCE, beginning of year	4,090	4,090	4,090	-
FUND BALANCE, end of year	$ 4,090	$ 4,090	$ 6,584	$ 2,494

WILKINSON COUNTY, GEORGIA
DRUG ABUSE EDUCATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP) BASIS AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fines and forfeitures	$ 25,000	$ 25,000	$ 7,939	$ (17,061)
Other	-	-	10	10
	25,000	25,000	7,949	(17,051)
EXPENDITURES:				
Current operating:				
Purchased/contracted services	10,000	10,000	5,702	4,298
Supplies	1,000	1,000	-	1,000
Capital outlays	14,000	14,000	-	14,000
Total expenditures	25,000	25,000	5,702	19,298
Excess revenues over (under) expenditures	-	-	2,247	2,247
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Excess revenues and other financing sources (uses) over (under) expenditures	-	-	2,247	2,247
FUND BALANCE, beginning of year	4,961	4,961	4,961	-
FUND BALANCE, end of year	$ 4,961	$ 4,961	$ 7,208	$ 2,247

WILKINSON COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP) BASIS AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fines and forfeitures	$ 15,000	$ 15,000	$ 13,011	$ (1,989)
Other	-	-	57	57
	15,000	15,000	13,068	(1,932)
EXPENDITURES:				
Current operating:				
Purchased/contracted services	2,000	2,000	-	2,000
Supplies	5,000	5,000	-	5,000
Capital outlays	8,000	8,000	42,073	(34,073)
Total expenditures	15,000	15,000	42,073	(27,073)
Excess revenues over (under) expenditures	-	-	(29,005)	(29,005)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Excess revenues and other financing sources (uses) over (under) expenditures	-	-	(29,005)	(29,005)
FUND BALANCE, beginning of year	33,750	33,750	33,750	-
FUND BALANCE, end of year	$ 33,750	$ 33,750	$ 4,745	$ (29,005)

WILKINSON COUNTY, GEORGIA
AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
SEPTEMBER 30, 2019

	Superior Court	Sheriff's Office	Magistrate Court	Probate Court	Juvenile Court	Tax Commissioner's Office	Total Agency Funds
ASSETS:							
Cash	$ 19,009	$ 33,850	$ 10,019	$ 8,170	$ 324	$ 211,495	$ 282,867
LIABILITIES:							
Due to others	$ 10,307	$ 33,850	$ 5,065	$ 8,170	$ 324	$ 128,718	$ 186,434
Due to General Fund	8,702	-	4,954	-	-	82,777	96,433
	$ 19,009	$ 33,850	$ 10,019	$ 8,170	$ 324	$ 211,495	$ 282,867

WILKINSON COUNTY, GEORGIA

GENERAL FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS)

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
GENERAL GOVERNMENT:				
Board of Commissioners:				
Personal services	$ 263,105	$ 263,105	$ 258,589	$ 4,516
Purchased/contracted services	54,500	54,500	60,405	(5,905)
Supplies	4,000	4,000	5,755	(1,755)
Capital outlays	-	-	44,189	(44,189)
	321,605	321,605	368,938	(47,333)
Tax Commissioner:				
Personal services	185,540	185,540	192,937	(7,397)
Purchased/contracted services	46,260	46,260	45,451	809
Supplies	10,100	10,100	10,898	(798)
Capital outlays	9,000	9,000	10,694	(1,694)
	250,900	250,900	259,980	(9,080)
Tax Assessors:				
Personal services	181,065	181,065	180,285	780
Purchased/contracted services	58,084	58,084	52,891	5,193
Supplies	3,500	3,500	2,642	858
Capital outlays	8,000	8,000	9,564	(1,564)
	250,649	250,649	245,382	5,267
Board of Registrars and Elections:				
Personal services	57,813	57,813	71,495	(13,682)
Purchased/contracted services	12,225	12,225	13,979	(1,754)
Supplies	3,950	3,950	2,480	1,470
Capital outlays	-	-	-	-
	73,988	73,988	87,954	(13,966)
Coroner:				
Personal services	23,124	23,124	26,326	(3,202)
Purchased/contracted services	14,320	14,320	3,010	11,310
Supplies	1,850	1,850	1,620	230
Capital outlays	-	-	-	-
	39,294	39,294	30,956	8,338
Public Building and Property:				
Personal services	26,030	26,030	26,544	(514)
Purchased/contracted services	231,200	231,200	257,318	(26,118)
Supplies	12,000	12,000	14,240	(2,240)
Capital outlays	-	-	-	-
	269,230	269,230	298,102	(28,872)

WILKINSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
Tax Equalization Office:				
Personal services	$ 1,100	$ 1,100	$ 825	$ 275
Purchased/contracted services	1,470	1,470	1,369	101
Supplies	50	50	-	50
Capital outlays	-	-	-	-
	2,620	2,620	2,194	426
County Agent:				
Personal services	26,327	26,327	14,977	11,350
Purchased/contracted services	9,860	9,860	6,981	2,879
Supplies	2,160	2,160	1,526	634
	38,347	38,347	23,484	14,863
Miscellaneous General Government:				
Property and liability insurance	116,000	116,000	117,646	(1,646)
Employee fringe benefits	1,328,000	1,328,000	1,363,147	(35,147)
Energy excise tax payments	200,000	200,000	354,989	(154,989)
Landfill corrective measures & postclosure	90,000	90,000	87,341	2,659
Legal fees	35,000	35,000	52,428	(17,428)
Forestry department	26,745	26,745	27,426	(681)
Other	120,351	120,351	146,290	(25,939)
	1,916,096	1,916,096	2,149,267	(233,171)
Total general government	3,162,729	3,162,729	3,466,257	(303,528)
PUBLIC SAFETY:				
Sheriff's Office:				
Personal services	765,759	765,759	829,194	(63,435)
Purchased/contracted services	169,050	169,050	101,878	67,172
Supplies	27,000	27,000	117,082	(90,082)
Capital outlays	7,200	7,200	-	7,200
	969,009	969,009	1,048,154	(79,145)
Jail:				
Personal services	528,118	528,118	553,805	(25,687)
Purchased/contracted services	59,200	59,200	44,112	15,088
Supplies	119,000	119,000	149,865	(30,865)
Capital outlays	-	-	-	-
	706,318	706,318	747,782	(41,464)
Courthouse Security:				
Personal services	65,947	65,947	63,814	2,133
Supplies	2,800	2,800	101	2,699
	68,747	68,747	63,915	4,832
Total public safety	1,744,074	1,744,074	1,859,851	(115,777)

WILKINSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
JUDICIAL SYSTEM:				
Superior Court:				
Personal services	$ 221,327	$ 221,327	$ 211,676	$ 9,651
Purchased/contracted services	188,965	188,965	123,638	65,327
Supplies	3,918	3,918	5,456	(1,538)
Capital outlays	-	-	-	-
	414,210	414,210	340,770	73,440
Probate Court:				
Personal services	125,240	125,240	133,331	(8,091)
Purchased/contracted services	35,000	35,000	31,067	3,933
Supplies	3,500	3,500	2,231	1,269
Capital outlays	-	-	-	-
	163,740	163,740	166,629	(2,889)
Magistrate Court:				
Personal services	87,394	87,394	84,798	2,596
Purchased/contracted services	29,529	29,529	9,280	20,249
Supplies	4,700	4,700	1,992	2,708
Capital outlays	-	-	-	-
	121,623	121,623	96,070	25,553
Total Judicial	699,573	699,573	603,469	96,104
PUBLIC WORKS:				
Road Department:				
Personal services	586,932	586,932	564,799	22,133
Purchased/contracted services	52,600	52,600	42,564	10,036
Supplies	210,810	210,810	236,149	(25,339)
Capital outlays	-	-	-	-
	850,342	850,342	843,512	6,830
Sanitation Department:				
Personal services	74,694	74,694	74,600	94
Purchased/contracted services	33,344	33,344	39,839	(6,495)
Supplies	6,623	6,623	5,689	934
Capital outlays	-	-	-	-
	114,661	114,661	120,128	(5,467)
Total Public Works	965,003	965,003	963,640	1,363
HEALTH AND WELFARE:				
Public Health:				
Emergency management	51,416	51,416	90,051	(38,635)
Ambulance - service contract	300,000	300,000	307,833	(7,833)
Ambulance - other operating	43,200	43,200	8,891	34,309
Paws and Claws	10,000	10,000	10,000	-
Board of Health	151,250	151,250	153,219	(1,969)
Family and Children Services	21,600	21,600	21,600	-
	577,466	577,466	591,594	(14,128)

WILKINSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
Senior Citizen Center:				
Personal services	$ 60,822	$ 60,822	$ 58,823	$ 1,999
Purchased/contracted services	6,710	6,710	12,500	(5,790)
Supplies	41,415	41,415	37,691	3,724
Capital outlays	-	-	-	-
	108,947	108,947	109,014	(67)
Public Transit:				
Personal services	$ 104,919	$ 104,919	$ 106,041	$ (1,122)
Purchased/contracted services	7,801	7,801	8,082	(281)
Supplies	21,390	21,390	21,150	240
Capital outlays	-	-	-	-
	134,110	134,110	135,273	(1,163)
Total Health and Welfare	820,523	820,523	835,881	(15,358)
CULTURE/RECREATION:				
Recreation:				
Personal services	16,121	16,121	16,354	(233)
Purchased/contracted services	45,000	45,000	32,986	12,014
Supplies	-	-	-	-
Capital outlays	-	-	-	-
	61,121	61,121	49,340	11,781
Library:				
Library contributions	25,000	25,000	25,000	-
Capital outlays	-	-	-	-
	25,000	25,000	25,000	-
Total Culture/Recreation	86,121	86,121	74,340	11,781
ECONOMIC DEVELOPMENT:				
Development Authority contribution	62,252	62,252	63,132	(880)
GRAND TOTAL	$ 7,540,275	$ 7,540,275	$ 7,866,570	$ (326,295)

WILKINSON COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL SALES TAX PROCEEDS
For the Year Ended September 30, 2019

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
2013 Tax:						
Roads, streets and bridges	$2,550,391	$2,550,391	$ 493,128	$ 109,944	$ 603,072	23.6%
Public safety/Economic development	2,147,696	2,147,696	760,688	132,258	892,946	41.6%
Recreation	210,000	210,000	80,287	8,866	89,153	42.5%
Public buildings/capital equipment	1,300,000	1,300,000	570,062	493,386	1,063,448	81.8%
Solid waste	235,000	235,000	-	-	-	-
City projects:						
City of Allentown	147,936	147,936	61,428	11,488	72,916	49.3%
City of Danville	25,385	25,385	10,541	1,971	12,512	49.3%
City of Gordon	1,765,601	1,765,601	733,152	137,111	870,263	49.3%
City of Irwinton	515,587	515,587	214,092	40,039	254,131	49.3%
City of Ivey	858,728	858,728	356,577	66,686	423,263	49.3%
City of McIntyre	568,984	568,984	236,264	44,185	280,449	49.3%
City of Toomsboro	413,170	413,170	171,562	32,085	203,647	49.3%

WILKINSON COUNTY, GEORGIA
SCHEDULE OF REQUIRED EXPENDITURES
GENERATED BY ENERGY EXCISE TAX
For the Year Ended September 30, 2019

REVENUE:	
Energy excise taxes	$ 737,378
EXPENDITURES:	
Wilkinson County	$ 382,389
City of Allentown	11,239
City of Danville	3,496
City of Gordon	181,649
City of Irwinton	32,114
City of Ivey	62,568
City of McIntyre	36,690
City of Toomsboro	27,233
	$ 737,378

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commissioners
Wilkinson County, 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 Wilkinson County, Georgia as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise Wilkinson County, Georgia's basic financial statements and have issued our report thereon dated June 24, 2020. Our report includes a reference to other auditors who audited the financial statements of Wilkinson County Board of Health, as described in our report on Wilkinson County, Georgia'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, we considered Wilkinson County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Wilkinson County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Wilkinson 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that were considered to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

We did identify certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies in internal control over financial reporting noted as items 19-1 through 19-3.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Wilkinson County Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 19-4 and 19-5.

Wilkinson County, Georgia's Response to Findings

Wilkinson County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Wilkinson County, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wright & Wright, P.C.

Sandersville, Georgia
June 24, 2020

COMPLIANCE SECTION

WILKINSON COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2019

19-1 Segregation of Duties

Condition

Because of a limited number of available personnel in some of the Agency Funds, it is not always possible to adequately segregate certain incompatible duties, so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction.

Criteria

The County has a one employee in some of the Agency Funds who performs all financial duties, including receiving and depositing funds, writing checks and reconciling bank accounts. Items are approved for disbursement by the elected official, who signs checks.

Effect

Because of the lack of segregation of duties, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected.

Recommendation

We recommend that management continue to exercise alert supervision of employees in order to protect the assets of the County.

Response of Responsible Officials

We concur with and plan to implement the recommendations.

19-2 Controls Over Financial Statement Presentation

Condition

The County's financial statements and related footnotes are not prepared by County employees.

Criteria

County personnel do not currently possess the professional skills necessary to prepare the year end financial statements in sufficient detail to detect material misstatements in the financial statements and related footnotes.

Effect

The deficiency identified above could result in a material misstatement to the County's financial statements that would not be prevented or detected on a timely basis.

Recommendation

The County should consider additional training that would provide accounting personnel with the skills to detect and correct misstatements in the financial statements.

Response of Responsible Officials

We concur. We will evaluate the cost effectiveness of implementing the control and act accordingly.

19-3 Implementation of GASB 75

Condition

GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions," was effective for fiscal years ending after June 15, 2017. This statement supersedes GASB 45.

Criteria

The County failed to procure the appropriate actuarial study required by GASB 75 and continued to report its OPEB obligations under GASB 45.

Effect

The deficiency identified above could result in a material misstatement to the County's government wide financial statements since the OPEB liability amounts under GASB 75 could be materially different than those liability amounts calculated under GASB 45.

Recommendation

The County should have the appropriate actuarial study performed in a timely manner to ensure that the County reports its OPEB liability under the appropriate accounting standards.

Response of Responsible Officials

We concur and will engage a qualified actuary to perform the study as required by GASB 75.

19-4 Budgetary

Condition

In the County's General Fund, actual expenditures exceeded budget appropriations in several departments.

Criteria

Departmental expenditures which exceed budgeted appropriations are a violation of state law.

Effect

Fiscal control and accountability over departmental expenditures may be jeopardized.

Recommendation

The County should monitor the budget and amend it when appropriate.

Response of Responsible Officials

The County Commissioners will analyze budgetary financial data periodically and amend the budget when appropriate.

19-5 SPLOST Funds Improperly Deposited Into the General Fund

Condition

SPLOST funds were incorrectly deposited into the General Fund. This is a violation of state law.

Effect

SPLOST funds are required to be in a separate bank account, and commingled funds can be improperly spent.

Recommendation

The City should transfer the money back to the SPLOST Fund and be more careful about keeping funds separate.

Views of Responsible Officials

We concur. We will transfer the money back to the SPLOST funds and monitor the deposits more closely in the future.

Board of Commissioners
Wilkinson County

PO BOX 161
IRWINTON, GA 31042
(478) 946-4300
FAX 946-3767

June 24, 2020

Georgia Department of Audits & Accounts
270 Washington Street, S.W., Suite 1-156
Atlanta, Georgia 30334-8400

Gentlemen:

The following constitutes our corrective action plan regarding the findings and recommendations in our audit report for the year ended September 30, 2019.

With respect to the finding regarding segregation of duties in the "Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards," we submit the following comments:

1. We annually review our system of internal control after our audited financial statements are received, along with any suggestions from the accounting firm as to improvements that can be made to strengthen controls.

2. Some of the Agency Fund offices within our government, namely the Probate Court, Magistrate Court, Sheriff and Clerk of Courts, have either one or two individuals who perform all of the accounting functions. The Commissioners' Office pays all operating expenses of these offices, but each Agency Fund is responsible for collecting and disbursing funds over which they have jurisdiction. Disbursement reports accompany funds received by the Commissioners' Office and are reviewed by the County Manager.

   We do not feel that it would be cost effective to hire additional personnel in these Agency Funds only for the purpose of internal control duty separations.

3. The following general fund departments had excesses of actual expenditures over appropriations in the amount shown for the current year end:

General government	$ 256,081
Public safety	122,977
Economic development	880
General government – capital outlays	47,447
Health and welfare – capital outlays	42,253

4. County personnel do not currently possess the professional skills necessary to prepare the year end financial statements and related footnotes. The County will consider additional training that would provide accounting personnel with the skills to detect and correct misstatements in the financial statements.

5. The County failed to implement GASB 75 for reporting its OPEB obligations at September 30, 2019 which could cause the government-wide statements to be materially misstated. For the fiscal year ended September 30, 2020, the County will have the appropriate actuarial study performed that is in compliance with GASB 75.

6. SPLOST funds were improperly deposited into the General Fund. The County will transfer the money back to the SPLOST Fund and be more careful in the future about keeping SPLOST funds separate.

We feel that our internal control system is as strong as possible in the above described situation with the limited number of personnel involved.

As indicated in the auditor's report, no significant errors or irregularities were found because of our lack of segregation of duties.

Should you need any further explanation of this matter please contact us.

Sincerely,

Michael Gotell
Chairman, County Commissioners

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INDEPENDENT ACCOUNTANT'S REPORT

We have examined management's assertion included in the accompanying Annual Report of 9-1-1 Collections and Expenditures about Wilkinson County, Georgia's compliance during the fiscal year ended September 30, 2019 with the requirement to expend 9-1-1 funds in compliance with the expenditure requirements of the Official Code of Georgia Annotated, Section 46-5-134. Management is responsible for Wilkinson County, Georgia's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about Wilkinson County, Georgia's compliance based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Wilkinson County, Georgia's compliance with this requirement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Wilkinson County, Georgia's compliance with the specified requirement.

In our opinion, management's assertion that Wilkinson County, Georgia complied with the aforementioned requirement during the fiscal year ended September 30, 2019 is fairly stated, in all material respects.

This report is intended solely for the information and use of management and the Georgia Department of Audits and Accounts and is not intended to be and should not be used by anyone other than the specified parties.

Wright & Wright, P.C.

June 24, 2020

Wilkinson County, Georgia (enter name of government)

Certification of 9-1-1 Expenditures

For the Year Ended September 30, 2019

Line No.		O.C.G.A. Reference	
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):		
	x Special Revenue Fund ____ Enterprise Fund		
	Expenditures (UCOA Activity 3800)		
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(c)	
	_____		$ _____
	_____		$ _____
	_____		$ _____
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
3a	Lease costs	46-5-134(f)(1)(A)	$ 3131
3b	Purchase costs	46-5-134(f)(1)(A)	$ _____
3c	Maintenance costs	46-5-134(f)(1)(A)	$ _____
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$ _____
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2		
5a	Salaries and wages	46-5-134(f)(1)(C)	$ 237524
5b	Employee benefits	46-5-134(f)(1)(C)	$ 18625
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ _____
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	$ 1430
8	Building used as a public safety answering point:		
8a	Lease costs	46-5-134(f)(1)(F)	$ _____
8b	Purchase costs	46-5-134(f)(1)(F)	$ _____
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:		
9a	Lease costs	46-5-134(f)(1)(G)	$ _____
9b	Purchase costs	46-5-134(f)(1)(G)	$ _____
9c	Maintenance costs	46-5-134(f)(1)(G)	$ 7082

Wilkinson County, Georgia (enter name of government)

Certification of 9-1-1 Expenditures

For the Year Ended September 30, 2019

Line No.		O.C.G.A. Reference:	
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
11a	Lease costs	46-5-134(f)(1)(I)	$
11b	Purchase costs	46-5-134(f)(1)(I)	$
11c	Maintenance costs	46-5-134(f)(1)(I)	$
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center		
13a	Lease costs	46-5-134(f)(2)(B)(ii)	$
13b	Purchase costs	46-5-134(f)(2)(B)(ii)	$
13c	Maintenance costs	46-5-134(f)(2)(B)(ii)	$
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	$
15	Mobile public safety voice and data equipment, geo-targeted text messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations		
15a	Lease costs	46-5-134(f)(2)(B)(iv)	$
15b	Purchase costs	46-5-134(f)(2)(B)(iv)	$
15c	Maintenance costs	46-5-134(f)(2)(B)(iv)	$
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems		
16a	Lease costs	46-5-134(f)(2)(B)(v)	$
16b	Purchase costs	46-5-134(f)(2)(B)(v)	$
16c	Maintenance costs	46-5-134(f)(2)(B)(v)	$

Wilkinson County, Georgia (enter name of government)

Certification of 9-1-1 Expenditures

For the Year Ended September 30, 2019

Line No.		O.C.G.A. Reference	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 267792

Certification of Local Government Officials

I have reviewed the information presented in this report and certify that it is accurate and correct. I further certify that the 9-1-1 funds were expended in compliance with the expenditure requirements specified in the Official Code of Georgia Annotated (OCGA), Section 46-5-134. I understand that, in accordance with OCGA Section 46-5-134(m)(2), any local government which makes expenditures not in compliance with this Code section may be held liable for pro rata reimbursement to telephone and wireless telecommunications subscribers of amounts improperly expended. Further, the noncompliant local government shall be solely financially responsible for the reimbursement and for any costs associated with the reimbursement. Such reimbursement shall be accomplished by the service providers abating the imposition of the 9-1-1 charges and 9-1-1 wireless enhanced charges until such abatement equals the total amount of the rebate.

Signature of Chief Elected Official Michael Hoard Date 6/24/2020

Print Name of Chief Elected Official Michael Cofer

Title of Chief Elected Official _____

Signature of Chief Financial Officer Tracy L. Strange Date 6/24/2020

Print Name of Chief Financial Officer Tracy D. Strange