WILKINSON COUNTY, GEORGIA

FINANCIAL STATEMENTS

For the Year Ended September 30, 2020

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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, 2020, 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 23 percent, 13 percent, and 77 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, 2020, 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 38 through 42 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 May 27, 2021 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 & Wyatt, P.C.

Sandersville, Georgia
May 27, 2021

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, 2020

	Primary Government	Component Units	
	Governmental Activities	Health Department	Development Authority
ASSETS AND DEFERRED			
OUTFLOWS OF RESOURCES:			
Current assets:			
Cash and cash equivalents	$ 4,643,180	$ 785,214	$ 461,453
Local government investment pool	769,277	-	-
Accounts receivable, net	538,304	28,415	-
Receivable from other governments	387,263	-	-
Inventories	36,857	-	-
Prepaid expenses	139,930	-	3,213
Total current assets	6,514,811	813,629	464,666
Noncurrent assets:			
Nondepreciable	422,039	-	2,539,145
Depreciable capital assets, net of accumulated depreciation	10,275,748	18,205	2,763
Total noncurrent assets	10,697,787	18,205	2,541,908
Deferred outflows of resources	649,448	60,696	-
Total assets and deferred outflows of resources	17,862,046	892,530	3,006,574
LIABILITIES AND DEFERRED			
INFLOWS OF RESOURCES:			
Current liabilities:			
Accounts payable	141,512	17,588	7,275
Current portion of long-term debt	-	-	11,670
Other accrued liabilities	502,583	4,953	-
Accrued compensated absences	97,799	-	-
Total current liabilities	741,894	22,541	18,945
Noncurrent liabilities:			
Notes payable, less current portion	-	-	217,559
Net pension liability	1,273,424	298,828	-
Landfill closure & postclosure costs	-	-	-
Total noncurrent liabilities	1,273,424	298,828	217,559
Deferred inflows of resources	556,328	144,984	-
Total liabilities & deferred inflows of resources	2,571,646	466,353	236,504
NET POSITION:			
Investment in capital assets	10,697,787	18,205	2,312,679
Restricted for:			
Capital projects	1,119,558	-	-
Public safety	29,154	-	-
Judicial	12,409	-	-
Transportation	633,367	-	-
Health and welfare	6,148	-	-
Economic development	-	-	175,713
Unrestricted	2,791,977	407,972	281,678
	$ 15,290,400	$ 426,177	$ 2,770,070

See accompanying notes to the basic financial statements

WILKINSON COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (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	$ 3,923,834	$ 486,698	$ 286,305	$ -	$ (3,150,831)		
Public safety	2,445,707	277,931	41,746	-	(2,126,030)		
Judicial	708,616	204,285	-	-	(504,331)		
Public works	1,393,202	5,691	410,217	-	(977,294)		
Health and welfare	785,255	6,767	239,326	-	(539,162)		
Culture and recreation	91,727	6,790	-	-	(84,937)		
Economic development	55,580	-	-	-	(55,580)		
Interest on long-term debt	-	-	-	-	-		
Total governmental activities	9,403,921	988,162	977,594	-	(7,438,165)		
Total primary government	$ 9,403,921	$ 988,162	$ 977,594	$ -	$ (7,438,165)		
Component units:							
Health department	$ 355,208	$ 156,245	$ 341,466	$ -		$ -	$ 142,503
Development authority	512,704	18,000	127,560	-		(367,144)	-
	$ 867,912	$ 174,245	$ 469,026	$ -		(367,144)	142,503
General revenues:							
Taxes:							
Property taxes					4,115,805	-	-
General sales and use tax					430,086	-	-
Energy excise tax					621,636	-	-
Insurance premium tax					325,909	-	-
Special local option sales tax					854,555	-	-
Other taxes					843,342	-	-
Interest income					47,519	1,025	4,626
Miscellaneous					94,279	2,250	-
Total general revenues and transfers					7,333,131	3,275	4,626
Change in net position					(105,034)	(363,869)	147,129
Net position, beginning					15,395,434	3,133,939	279,048
Net position, ending					$ 15,290,400	$ 2,770,070	$ 426,177

See accompanying notes to the basic financial statements

WILKINSON COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

	General Fund	Capital Projects Fund (2013)	Capital Projects Fund (2019)	LMIG Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:						
Cash and cash equivalents	$ 2,825,272	$ 786,452	$ 192,516	$ 640,567	$ 198,373	$ 4,643,180
Local government investment pool	769,277	-	-	-	-	769,277
Accounts receivable, net	520,113	-	-	-	18,191	538,304
Receivables from other funds	175,082	-	-	-	-	175,082
Receivables from other governments	201,414	-	175,099	-	10,750	387,263
Prepaid expenses	139,930	-	-	-	-	139,930
Inventories	36,857	-	-	-	-	36,857
Total assets	$ 4,667,945	$ 786,452	$ 367,615	$ 640,567	$ 227,314	$ 6,689,893
LIABILITIES:						
Accounts payable	$ 99,712	$ -	$ 34,509	$ 7,200	$ 91	$ 141,512
Accrued expenses	126,893	-	-	-	4,430	131,323
Payable to other funds	-	-	-	-	175,082	175,082
Total liabilities	226,605	-	34,509	7,200	179,603	447,917
DEFERRED INFLOWS OF RESOURCES:						
Property taxes	448,092	-	-	-	-	448,092
FUND BALANCES:						
Non-spendable fund balance:						
Prepaid expenses	139,930	-	-	-	-	139,930
Inventories	36,857	-	-	-	-	36,857
Restricted fund balance:						
Capital projects	-	786,452	333,106	-	-	1,119,558
Public safety	-	-	-	-	29,154	29,154
Judicial	-	-	-	-	12,409	12,409
Health and welfare	-	-	-	-	6,148	6,148
Transportation	-	-	-	633,367	-	633,367
Committed fund balance	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	3,816,461	-	-	-	-	3,816,461
Total fund balances	3,993,248	786,452	333,106	633,367	47,711	5,793,884
Total liabilities, deferred inflows of resources and fund balance	$ 4,667,945	$ 786,452	$ 367,615	$ 640,567	$ 227,314	$ 6,689,893

(Continued)

See accompanying notes to the basic financial statements

WILKINSON COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

Fund balances - total governmental funds	$	5,793,884
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 $13,045,185		10,697,787
Net OPEB obligations are not due and payable in the current period and, therefore are not reported in the funds		(371,260)
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		(1,273,424)
Net deferred inflows (outflows) - pension expense		93,120
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		448,092
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Compensated absences		(97,799)
Net position of governmental activities	$	15,290,400

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, 2020

	General Fund	Capital Projects Fund (2013)	Capital Projects Fund (2019)	LMIG Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:						
Taxes	$ 6,373,012	$ 352,147	$ 501,507	$ -	$ -	$ 7,226,666
Licenses and permits	11,580	-	-	-	-	11,580
Intergovernmental	517,412	-	-	410,217	48,465	976,094
Fees and fines	211,613	-	-	-	28,544	240,157
Charges for services	402,621	-	-	-	186,421	589,042
Other	287,849	858	43	953	1,879	291,582
Total revenues	7,804,087	353,005	501,550	411,170	265,309	9,335,121
EXPENDITURES:						
Current operating:						
General government	3,027,631	-	-	-	-	3,027,631
Public safety	1,869,022	-	-	-	277,611	2,146,633
Judicial	624,637	-	-	-	-	624,637
Public works	922,748	9,499	-	24,322	-	956,569
Health and welfare	699,722	-	-	-	48,607	748,329
Culture/recreation	63,781	-	-	-	-	63,781
Economic development	38,907	13,301	3,372	-	-	55,580
Intergovernmental	274,573	230,652	165,072	-	-	670,297
Debt service:						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlays	-	192,304	-	-	7,641	199,945
Total expenditures	7,521,021	445,756	168,444	24,322	333,859	8,493,402
Excess (deficiency) of revenues over expenditures	283,066	(92,751)	333,106	386,848	(68,550)	841,719
OTHER FINANCING SOURCES (USES):						
Loan proceeds	-	-	-	-	-	-
Transfers in (out)	(84,818)	-	-	-	84,818	-
Total other financing sources and uses	(84,818)	-	-	-	84,818	-
Net change in fund balance	198,248	(92,751)	333,106	386,848	16,268	841,719
FUND BALANCE, beginning	3,795,000	879,203	-	246,519	31,443	4,952,165
FUND BALANCE, ending	$ 3,993,248	$ 786,452	$ 333,106	$ 633,367	$ 47,711	$ 5,793,884

(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, 2020

Net change in fund balances - total governmental funds	$ 841,719
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	209,383
Depreciation	(793,484)
	(584,101)
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	(119,528)
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	(158,468)
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	(48,422)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds	(36,234)
	$ (105,034)

See accompanying notes to the basic financial statements

WILKINSON COUNTY, GEORGIA
FIDUCIARY FUNDS – AGENCY FUNDS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
SEPTEMBER 30, 2020

	Agency Funds
ASSETS:	
Cash in bank	$ 474,068
Total assets	$ 474,068
LIABILITIES:	
Due to others	$ 380,565
Due to General Fund	93,503
Total liabilities	$ 474,068

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, 2020. 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, 2019. 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 Capital Projects Fund (SPLOST 2019) accounts for capital outlay and other transactions related to the additional one-percent local option sales tax in effect for the period April 2020 to March 2025.

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, 2020, 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:			
Public safety	$1,760,223	$1,859,584	$ 99,361
Economic development	31,126	38,907	7,781
Public safety - capital outlays	-	9,438	9,438
Nonmajor Funds:			
E911 Fund:			
Personal services	235,148	243,717	8,569
Purchased services	8,150	26,777	18,627

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, 2020, none of the County's bank balance was exposed to custodial credit risk.

Investments – The County had on deposit at September 30, 2020, $769,277 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, 2020, 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, 2019. Taxes were billed on or about October 21, 2019 and were due December 21, 2019 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, 2020, were 96.5% 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, 2020, the County had no property tax abatements.

5. ACCOUNTS RECEIVABLE

At September 30, 2020, accounts receivable consisted of the following:

	General Fund	Capital Projects Fund (2019)	LMIG	Nonmajor Funds	Total
Receivables:					
Property taxes	$ 493,261	$ -	$ -	$ -	$ 493,261
Local option sales tax	45,303	-	-		45,303
Special local option sales tax	-	175,099	-		175,099
Excise tax	50,481	-	-		50,481
Accrued interest	10,500	-	-	-	10,500
Miscellaneous	59,974	-	-	18,191	78,165
Intergovernmental	105,630	-	-	10,750	116,380
	765,149	175,099	-	28,941	969,189
Allowance for doubtful accounts	(43,622)	-	-	-	(43,622)
	$ 721,527	$ 175,099	$ -	$ 28,941	$ 925,567

6. CAPITAL ASSETS AND DEPRECIATION

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Not being depreciated:				
Land	$ 373,046	$ -	$ -	$ 373,046
Construction-in-progress	48,993	-	-	48,993
Subtotal	422,039	-	-	422,039
Other capital assets:				
Infrastructure	5,688,909	-	-	5,688,909
Buildings	9,924,097	45,839	-	9,969,936
Vehicles	3,482,252	135,215	-	3,617,467
Equipment	4,016,292	28,329	-	4,044,621
Subtotal	23,533,589	209,383	-	23,742,972
Accumulated depreciation:				
Infrastructure	1,963,914	189,630	-	2,153,544
Buildings	4,298,180	252,920	-	4,551,100
Vehicles	2,808,560	173,320	-	2,981,880
Equipment	3,181,047	177,614	-	3,358,661
Subtotal	12,251,701	793,484	-	13,045,185
Net capital assets	$ 11,281,888	$ (584,101)	$ -	$ 10,697,787

Depreciation was charged to functions as follows:

Governmental activities:	
General government	$ 144,301
Judicial	2,375
Public safety	226,907
Public works	355,029
Health and welfare	36,926
Culture/recreation	27,946
	$ 793,484

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, 2020 are detailed below:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being depreciated:				
Equipment	$ 84,271	$ 11,133	$ -	$ 95,404
Less accumulated depreciation	(72,893)	(4,305)	-	(77,199)
Net capital assets	$ 11,378	$ 6,828	$ -	$ 18,205

Changes in equipment of the Wilkinson County Development Authority for the year ended December 31, 2019 are detailed below:

Not being depreciated:				
Land	$ 2,539,145	$ -	$ -	$ 2,539,145
Construction in progress	374,206	-	(374,206)	-
Subtotal	2,913,351	-	(374,206)	2,539,145
Depreciable capital assets:				
Buildings	-	-	-	-
Equipment	48,445	2,362	-	50,807
Subtotal	2,961,796	2,362	(374,206)	2,589,952
Accumulated depreciation:				
Buildings	-	-	-	-
Equipment	43,620	4,424	-	48,044
Subtotal	43,620	4,424	-	48,044
Net capital assets	$ 2,918,176	$ (2,062)	$ (374,206)	$ 2,541,908

8. LONG-TERM LIABILITIES

Following is a summary of changes in long-term liabilities for the year ended September 30, 2020:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due in One Year
Net pension liability	$ 1,060,776	$ 119,528	$ -	$ 1,180,304	$ -
Net OPEB liability	212,792	158,468	-	371,260	-
Compensated absences	49,377	48,422	-	97,799	97,799
Total long-term liabilities	$1,322,945	$ 326,418	$ -	$1,649,363	$ 97,799

	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due in One Year
Discretely presented component unit – Health Department					
Net pension liability	$ 243,044	$ -	$ (7,378)	$ 235,666	$ -
Net OPEB liability	119,054	-	(75,639)	43,415	
Compensated absences	20,280	14,069	(14,602)	19,747	-
Total long-term liabilities	$ 382,378	$ 14,069	$ (97,619)	$ 298,828	$ -
Discretely presented component unit – Development Authority:					
Note payable	$ 241,273	$ -	$ (12,044)	$ 229,229	$ 11,670

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, 2020.

10. INTERFUND TRANSACTIONS AND BALANCES

Transfers for the year ended September 30, 2020 consisted of the following:

	Transfers Out	Transfers In
General Fund	$ 84,818	$ -
Emergency 911 Fund	-	84,818
	$ 84,818	$ 84,818

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, 2020, consist of the following –

	Due From	Due To
Major Fund:		
General Fund	$ -	$ 175,082
Nonmajor Funds:		
Family Connection Fund	18,555	-
Emergency 911 Fund	156,527	-
	$ 175,082	$ 175,082

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 $1,989,870 (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	29
Terminated employees entitled to benefits but not yet receiving them	31
Active employees participating in the Plan:	55
Total number of Plan participants	115

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 2020 plan year was $275,279. This amount represents 13.8% 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, 2019
Mortality rates	RP-2000 projected with Scale AA to 2019
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	2.0% per annum
Cost of living adjustment	N/A

The actuarial assumptions used in the January 1, 2019 valuation were based on the results of a February 2020 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, 2018	$ 6,829,489	$ 5,396,504	$ 1,432,985
Changes for the year:			
Service cost	126,319	-	126,319
Interest	468,007	-	468,007
Liability experience (gain)/loss	293,168	-	293,168
Assumption change	317,065	-	317,065
Employer contributions	-	298,897	(298,897)
Employee contributions	-	-	-
Net investment income	-	1,121,644	(1,121,644)
Benefit payments	(287,332)	(287,332)	-
Administrative expense	-	(26,132)	26,132
Other	-	(30,289)	30,289
Net changes	917,227	1,076,788	(159,561)
Balances at December 31, 2019	$ 7,746,716	$ 6,473,292	$ 1,273,424

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, 2019

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	$ 8,807,420	$ 7,746,716	$ 6,867,106
Fiduciary Net Position	$ 6,473,292	$ 6,473,292	$ 6,473,292
Net Pension Liability	$ 2,334,128	$ 1,273,424	$ 393,814

H. Summary of Net Deferred Outflows and Inflows of Resources

At September 30, 2020 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	$ -	$ (323,283)
Differences in expected and actual experience	292,328	(233,045)
(Gain)/Loss due to Assumption change	357,120	-
Net position restricted for pensions	$ 649,448	$ (556,328)

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:	
2021	$ 18,624
2022	18,624
2023	18,624
2024	18,624
2025	18,624
	$ 93,120

I. Pension Expense for the Measurement Period Ended December 31, 2019

Service cost	$ 126,319
Interest on TPL	468,007
Amortization of:	
Liability experience (gain)/loss	9,054
Change in assumption	172,266
Asset (gain)/loss	(19,176)
Employee contributions	-
Projected earnings on plan investments	(366,695)
Administrative expense	26,132
Other change in FNP	2,518
Total expense	$ 418,425

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.

In accordance with GASB 75 requirements, the County is required to attribute the cost of postretirement benefits to the time during which the employee is working for the employer. GASB 75 requires allocation of the costs of a postretirement benefit plan onto the years of active employment; it does not require the funding of such benefits. GASB 75 requirements have been implemented by the County for the year ended September 30, 2020. 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, 2020. These postretirement benefits are funded on a pay-as-you-go basis. In 2020, the net cost of premiums for providing postretirement benefits for retirees was $6,971.

Total OPEB Liability

The County's total OPEB liability of $371,260 was measured as of September 30, 2020, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs

The total OPEB liability in the September 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0%
Real wage growth	0.00%
Wage inflation	2.50%
Salary increases, including wage inflation	3.00% - 5.50%
Municipal Bond Index Rate:	
Prior measurement date	3.87%
Measurement date	3.50%
Health Care Cost Trends:	
Pre-Medicare	7.00% for 2020 decreasing to an ultimate rate of 4.50% by 2024

The discount rate used to measure the TOL was based on the September average of the Bond Buyer General Obligation 20-year Municipal Bond Index published weekly by the Bond Buyer.

Mortality rates were based on the Pub-2010 General Employee (50%) and Public Safety (50%) Headcount-Weighted with fully generational Scale MP-2019.

The demographic actuarial assumptions for retirement, disability incidence, withdrawal, and salary increases used in the September 30, 2020 valuation were based on the results of a February 2019 experience study.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, etc.) used in the September 30, 2020 valuation were based on a review of recent plan experience done concurrently with the September 30, 2020 valuation.

The actuarial valuation was prepared on the projected benefit basis, which is used to determine the present value of each member's expected benefit payable at retirement, disability or death.

The employer contributions required to support the benefits of the Plan are determined following a level funding approach.

The actuarial accrued liability and the normal contribution are determined using the "entry age normal" method.

The following schedule (derived from the most recent actuarial report) reflects membership for the OPEB Health Care Plan as of September 30, 2020.

Active members	17
Retirees	4
Total membership	21

Changes in the Total OPEB Liability

	Total OPEB Liability (TPL) (a)	Fiduciary Net Position (FNP) (b)	Net OPEB Liability (a) - (b)
Balances at October 1, 2019	$ 351,618	$ -	$ 351,618
Changes for the year:			
Service cost	19,163	-	19,163
Interest	7,450	-	7,450
Liability experience (gain)/loss	-	-	-
Assumption change	-	-	-
Employer contributions	-	6,971	(6,971)
Employee contributions	-	-	-
Net investment income	-	-	-
Benefit payments	(6,971)	(6,971)	-
Administrative expense	-	-	-
Other	-	-	-
Net changes	19,642	-	19,642
Balances at September 30, 2020	$ 371,260	$ -	$ 371,260

Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a health care cost trend rate that is 1% lower or 1% higher than the current rate:

	1% Decrease	Current	1% Increase
Total OPEB Liability	$ 331,738	$ 371,260	$ 417,519

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (1.14%) or 1% higher (3.14%) than the current discount rate:

	1.14%	2.14%	3.14%
Total OPEB Liability	$ 400,826	$ 371,260	$ 343,456

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

At September 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in expected and actual experience	$ -	$ -
Changes of assumptions or other inputs	-	-
Total	$ -	$ -

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

Year ending September 30:	
2021	$ -
2022	-
2023	-
2024	-
2025	-
Thereafter	-
	$ -

The calculation of the OPEB Expense for the year ended September 30, 2020 is shown in the following table:

Service Cost at end of year	$ 19,163
Interest Cost	7,450
Recognized Liability Losses/(Gains)	-
Change of Assumptions	-
Employee Contributions	-
Expected Returin on OPEB Investments	-
Recognized Asset Losses/(Gains)	-
Administrative Expenses	-
Other Changes in Fiduciary Net Position	-
Total OPEB Expense	$ 26,613

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, 2020, 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 May 27, 2021, the date the financial statements were available to be issued. The County has not evaluated subsequent events after this date.

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
- Schedule of Changes in the County's OPEB Liability 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,

	2019	2018	2017	2016	2015	2014
Total Pension Liability, beginning of year (1)	$ 6,829,489	$ 6,824,034	$ 6,355,157	$ 5,727,566	$ 5,278,401	$ 4,981,515
Service cost	126,319	125,580	133,172	127,841	109,082	107,620
Interest	468,007	484,230	451,313	429,567	388,816	366,950
Plan chage	-	-	-	-	-	-
Changes of assumptions	317,065	97,928	13,984	200,193	194,016	-
Benefit payments (adjusted for interest)	(287,332)	(289,974)	(260,311)	(208,395)	(188,362)	(177,684)
Experience (gain)/(loss)	293,168	(412,309)	130,719	78,385	(54,387)	-
Total pension liability, end of year (2)	$ 7,746,716	$ 6,829,489	$ 6,824,034	$ 6,355,157	$ 5,727,566	$ 5,278,401
Fiduciary Net Position, beginning of year (3)	$ 5,396,504	$ 5,734,416	$ 4,940,326	$ 4,572,924	$ 4,549,838	$ 4,218,424
Contributions - employer	298,897	258,735	315,453	296,773	243,851	261,765
Contributions - employee (including buyback)	-	-	-	-	-	-
Net investment income	1,121,644	(262,072)	786,564	335,129	38,594	313,203
Benefit payments	(287,332)	(289,974)	(260,311)	(200,863)	(188,362)	(177,684)
Administrative expense	(26,132)	(16,002)	(13,470)	(17,092)	(12,564)	(11,653)
Other	(30,289)	(28,599)	(34,146)	(46,545)	(58,433)	(54,217)
Fiduciary net position, end of year (4)	$ 6,473,292	$ 5,396,504	$ 5,734,416	$ 4,940,326	$ 4,572,924	$ 4,549,838
Net pension liability, beginning of year (1)-(3)	$ 1,432,985	$ 1,089,618	$ 1,414,831	$ 1,154,642	$ 728,563	$ 763,091
Net pension liability, end of year (2)-(4)	$ 1,273,424	$ 1,432,985	$ 1,089,618	$ 1,414,831	$ 1,154,642	$ 728,563
Fiduciary Net Position as % of Total Pension Liability (4)/(2)	83.6%	79.0%	84.0%	77.7%	79.8%	86.2%
Covered payroll	$ 1,989,870	$ 2,172,754	$ 2,044,651	$ 2,060,501	$ 1,803,234	$ 1,755,092
Net pension liability as a % of covered payroll	64.0%	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,

	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	$ 275,279	$ 262,772	$ 315,453	$ 296,773	$ 248,401	$ 267,349
Contributions in relation to the actuarially determined contribution	287,332	262,772	315,453	296,773	243,851	261,765
Contribution deficiency (excess)	$ (12,053)	$ -	$ -	$ -	$ 4,550	$ 5,584
Covered payroll	1,989,870	2,172,754	2,044,651	2,060,501	1,803,234	1,755,092
Contribution as a % of covered payroll	14.44%	12.09%	15.43%	14.40%	13.52%	14.91%

Notes to the Schedule

Valuation Date	January 1, 2019
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	2.00%
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
SCHEDULE OF CHANGES IN THE COUNTY'S OPEB LIABILITY & RELATED NOTES
FOR THE YEARS ENDED SEPTEMBER 30,

	2020
Total OPEB Liability, beginning of year	$ 351,618
Service cost	19,163
Interest	7,450
Plan chage	-
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions or other inputs	-
Benefit payments	(6,971)
Net change in total OPEB liability	19,642
Total OPEB liability, beginning of year	351,618
Total OPEB liability, end of year	371,260
Covered-employee payroll	$ 1,037,595
Total OPEB liability as a % of covered-employee payroll	35.78%

Notes to the schedule
The schedule will present 10 years of information once it is 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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes:				
General property taxes	$ 4,260,000	$ 4,260,000	$ 4,152,039	$ (107,961)
Local option sales tax	425,000	425,000	430,086	5,086
Energy excise tax	775,000	775,000	621,636	(153,364)
Title ad valorem tax	250,000	250,000	458,374	208,374
Vehicle tax	150,000	150,000	99,607	(50,393)
Insurance premium tax	325,909	325,909	325,909	-
Other taxes	203,500	203,500	285,361	81,861
	6,389,409	6,389,409	6,373,012	(16,397)
Licenses and Permits:				
Occupation tax	7,000	7,000	9,030	2,030
Other	2,150	2,150	2,550	400
	9,150	9,150	11,580	2,430
Intergovernmental:				
Rural transit fee reimbursement	104,762	104,762	78,945	(25,817)
Senior citizens	106,000	106,000	110,416	4,416
Forest land protection grant	50,000	50,000	55,452	5,452
CARES Act	-	-	230,853	230,853
Public safety grants	36,000	36,000	41,746	5,746
	296,762	296,762	517,412	220,650
Charges for services:				
Tax Commissioner	283,150	283,150	327,735	44,585
Public transit fees	7,000	7,000	6,767	(233)
Streets and sanitation	4,000	4,000	5,691	1,691
Recreation	-	-	6,790	6,790
Resource officer	65,000	65,000	55,638	(9,362)
	359,150	359,150	402,621	43,471
Fees and fines:				
Sheriff costs and fees	11,700	11,700	11,621	(79)
Superior Court	74,000	74,000	82,868	8,868
Probate Court	83,500	83,500	94,211	10,711
Magistrate Court	22,000	22,000	21,654	(346)
Juvenile Court	500	500	1,259	759
	191,700	191,700	211,613	19,913
Interest income	30,405	30,405	46,187	15,782
Miscellaneous:				
Rent	1,500	1,500	2,350	850
Landfill revenues	105,000	105,000	50,000	(55,000)
Tonnage sales	83,000	83,000	95,033	12,033
Other	74,381	74,381	94,279	19,898
	263,881	263,881	241,662	(22,219)
Total revenues	7,540,457	7,540,457	7,804,087	263,630

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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
EXPENDITURES:				
Current Operating:				
General government	$ 3,342,593	$ 3,342,593	$ 3,302,204	$ 40,389
Public safety	1,760,223	1,760,223	1,859,584	(99,361)
Judicial	680,088	680,088	624,637	55,451
Public works	946,635	946,635	922,748	23,887
Health and welfare	727,786	727,786	699,722	28,064
Culture/recreation	88,995	88,995	63,781	25,214
Economic development	31,126	31,126	38,907	(7,781)
Total operating expenditures	7,577,446	7,577,446	7,511,583	65,863
Capital Outlays:				
General government	-	-	-	-
Public safety	-	-	9,438	(9,438)
Judicial	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture/recreation	-	-	-	-
Economic development	-	-	-	-
Total capital expenditures	-	-	9,438	(9,438)
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total debt service	-	-	-	-
Total expenditures	7,577,446	7,577,446	7,521,021	56,425
Excess (deficiency) of revenues over expenditures	(36,989)	(36,989)	283,066	320,055
OTHER FINANCING SOURCES (USES):				
Interfund transfers:				
Emergency 911 Telephone Fund	(97,011)	(97,011)	(84,818)	12,193
	(97,011)	(97,011)	(84,818)	12,193
Excess (deficiency) of revenues over expenditures and other financing sources	(134,000)	(134,000)	198,248	332,248
FUND BALANCE, beginning of year	3,795,000	3,795,000	3,795,000	-
FUND BALANCE, end of year	$ 3,661,000	$ 3,661,000	$ 3,993,248	$ 332,248

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, 2020

	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	$ 145,413	$ 12,409	$ 14,044	$ 6,595	$ 12,180	$ 7,732	$ 198,373
Accounts receivables, net	15,544	-	-	-	1,700	947	18,191
Intergovernmental receivable	-	-	10,750	-	-	-	10,750
Due from other funds	-	-	-	-	-	-	-
Total assets	$ 160,957	$ 12,409	$ 24,794	$ 6,595	$ 13,880	$ 8,679	$ 227,314
LIABILITIES:							
Accounts payable	$ -	$ -	$ 91	$ -	$ -	$ -	$ 91
Accrued expenses	4,430	-	-	-	-	-	4,430
Due to other funds	156,527	-	18,555	-	-	-	175,082
Total liabilities	160,957	-	18,646	-	-	-	179,603
FUND BALANCES:							
Restricted fund balance:							
Capital projects	-	-	-	-	-	-	-
Public safety	-	-	-	6,595	13,880	8,679	29,154
Judicial	-	12,409	-	-	-	-	12,409
Health and welfare	-	-	6,148	-	-	-	6,148
Total fund balances	-	12,409	6,148	6,595	13,880	8,679	47,711
Total liabilities and fund balance	$ 160,957	$ 12,409	$ 24,794	$ 6,595	$ 13,880	$ 8,679	$ 227,314

WILKINSON COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENT FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	SPECIAL REVENUE						Total Nonmajor Governmental Funds
	Emergency 911 Fund	Law Library	Family Connection	Law Enforcement Confiscation	Drug Abuse Education	Jail	
REVENUES:							
Intergovernmental	$ -	$ -	$ 48,465	$ -	$ -	$ -	$ 48,465
Fines and forfeitures	-	4,293	-	2,690	9,998	11,563	28,544
Charges for services	186,421	-	-	-	-	-	186,421
Other	340	-	1,500	12	15	12	1,879
Total revenues	186,761	4,293	49,965	2,702	10,013	11,575	265,309
EXPENDITURES:							
Current operating:							
General government	-	-	-	-	-	-	-
Public safety	271,579	-	-	2,691	3,341	-	277,611
Judicial	-	-	-	-	-	-	-
Health and welfare	-	-	48,607	-	-	-	48,607
Culture and recreation	-	-	-	-	-	-	-
Capital outlays	-	-	-	-	-	7,641	7,641
Total expenditures	271,579	-	48,607	2,691	3,341	7,641	333,859
Excess (deficiency) of revenues over expenditures	(84,818)	4,293	1,358	11	6,672	3,934	(68,550)
OTHER FINANCING SOURCES (USES):							
Transfers in (out)	84,818	-	-	-	-	-	84,818
Total other financing sources and uses	84,818	-	-	-	-	-	84,818
Net change in fund balance	-	4,293	1,358	11	6,672	3,934	16,268
FUND BALANCE, beginning	-	8,116	4,790	6,584	7,208	4,745	31,443
FUND BALANCE, ending	$ -	$ 12,409	$ 6,148	$ 6,595	$ 13,880	$ 8,679	$ 47,711

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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for services:				
E-911 fees	$ 148,387	$ 148,387	$ 186,421	$ 38,034
Intergovernmental:				
State grants	-	-	-	-
Other	-	-	340	340
	148,387	148,387	186,761	38,374
EXPENDITURES:				
Current operating:				
Personal services and employee benefits	235,148	235,148	243,717	(8,569)
Purchased/contracted services	8,150	8,150	26,777	(18,627)
Supplies	2,100	2,100	1,085	1,015
Capital outlays	-	-	-	-
Total expenditures	245,398	245,398	271,579	(26,181)
Excess revenues over (under) expenditures	(97,011)	(97,011)	(84,818)	12,193
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	97,011	97,011	84,818	(12,193)
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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fines and forfeitures	$ 10,000	$ 10,000	$ 4,293	$ (5,707)
Other	-	-	-	-
	10,000	10,000	4,293	(5,707)
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	-	-	4,293	4,293
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Excess revenues and other financing sources (uses) over (under) expenditures	-	-	4,293	4,293
FUND BALANCE, beginning of year	8,116	8,116	8,116	-
FUND BALANCE, end of year	$ 8,116	$ 8,116	$ 12,409	$ 4,293

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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	$ 49,000	$ 49,000	$ 48,465	$ (535)
Other	7,000	7,000	1,500	(5,500)
	56,000	56,000	49,965	(6,035)
EXPENDITURES:				
Current operating:				
Purchased/contracted services	50,000	50,000	48,047	1,953
Supplies	5,000	5,000	560	4,440
Capital outlays	1,000	1,000	-	1,000
Total expenditures	56,000	56,000	48,607	7,393
Excess revenues over (under) expenditures	-	-	1,358	1,358
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Excess revenues and other financing sources (uses) over (under) expenditures	-	-	1,358	1,358
FUND BALANCE, beginning of year	4,790	4,790	4,790	-
FUND BALANCE, end of year	$ 4,790	$ 4,790	$ 6,148	$ 1,358

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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fines and forfeitures	$ 10,000	$ 10,000	$ 2,690	$ (7,310)
Other	-	-	12	12
	10,000	10,000	2,702	(7,298)
EXPENDITURES:				
Current operating:				
Purchased/contracted services	8,000	8,000	2,691	5,309
Supplies	1,500	1,500	-	1,500
Capital outlays	500	500	-	500
Total expenditures	10,000	10,000	2,691	7,309
Excess revenues over (under) expenditures	-	-	11	11
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Excess revenues and other financing sources (uses) over (under) expenditures	-	-	11	11
FUND BALANCE, beginning of year	6,584	6,584	6,584	-
FUND BALANCE, end of year	$ 6,584	$ 6,584	$ 6,595	$ 11

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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fines and forfeitures	$ 25,000	$ 25,000	$ 9,998	$ (15,002)
Other	-	-	15	15
	25,000	25,000	10,013	(14,987)
EXPENDITURES:				
Current operating:				
Purchased/contracted services	10,000	10,000	3,341	6,659
Supplies	1,000	1,000	-	1,000
Capital outlays	14,000	14,000	-	14,000
Total expenditures	25,000	25,000	3,341	21,659
Excess revenues over (under) expenditures	-	-	6,672	6,672
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Excess revenues and other financing sources (uses) over (under) expenditures	-	-	6,672	6,672
FUND BALANCE, beginning of year	7,208	7,208	7,208	-
FUND BALANCE, end of year	$ 7,208	$ 7,208	$ 13,880	$ 6,672

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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fines and forfeitures	$ 15,000	$ 15,000	$ 11,563	$ (3,437)
Other	-	-	12	12
	15,000	15,000	11,575	(3,425)
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	7,641	359
Total expenditures	15,000	15,000	7,641	7,359
Excess revenues over (under) expenditures	-	-	3,934	3,934
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Excess revenues and other financing sources (uses) over (under) expenditures	-	-	3,934	3,934
FUND BALANCE, beginning of year	4,745	4,745	4,745	-
FUND BALANCE, end of year	$ 4,745	$ 4,745	$ 8,679	$ 3,934

WILKINSON COUNTY, GEORGIA
AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
SEPTEMBER 30, 2020

	Superior Court	Sheriff's Office	Magistrate Court	Probate Court	Juvenile Court	Tax Commissioner's Office	Total Agency Funds
ASSETS:							
Cash	$ 67,616	$ 48,739	$ 8,679	$ 17,815	$ 14	$ 331,205	$ 474,068
LIABILITIES:							
Due to others	$ 54,905	$ 48,739	$ 6,192	$ 17,815	$ 14	$ 252,900	$ 380,565
Due to General Fund	12,711	-	2,487	-	-	78,305	93,503
	$ 67,616	$ 48,739	$ 8,679	$ 17,815	$ 14	$ 331,205	$ 474,068

WILKINSON COUNTY, GEORGIA

GENERAL FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS)

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
GENERAL GOVERNMENT:				
Board of Commissioners:				
Personal services	$ 263,316	$ 263,316	$ 223,522	$ 39,794
Purchased/contracted services	52,900	52,900	81,101	(28,201)
Supplies	3,800	3,800	15,219	(11,419)
Capital outlays	-	-	-	-
	320,016	320,016	319,842	174
Tax Commissioner:				
Personal services	189,032	189,032	195,494	(6,462)
Purchased/contracted services	47,589	47,589	25,162	22,427
Supplies	9,000	9,000	12,018	(3,018)
Capital outlays	-	-	-	-
	245,621	245,621	232,674	12,947
Tax Assessors:				
Personal services	183,248	183,248	174,438	8,810
Purchased/contracted services	45,892	45,892	28,179	17,713
Supplies	2,500	2,500	4,573	(2,073)
Capital outlays	-	-	-	-
	231,640	231,640	207,190	24,450
Board of Registrars and Elections:				
Personal services	86,467	86,467	74,458	12,009
Purchased/contracted services	15,050	15,050	16,875	(1,825)
Supplies	4,150	4,150	9,873	(5,723)
Capital outlays	-	-	-	-
	105,667	105,667	101,206	4,461
Coroner:				
Personal services	28,251	28,251	27,883	368
Purchased/contracted services	14,800	14,800	4,921	9,879
Supplies	1,555	1,555	987	568
Capital outlays	-	-	-	-
	44,606	44,606	33,791	10,815
Public Building and Property:				
Personal services	26,959	26,959	21,502	5,457
Purchased/contracted services	220,700	220,700	235,157	(14,457)
Supplies	11,000	11,000	9,715	1,285
Capital outlays	-	-	-	-
	258,659	258,659	266,374	(7,715)

WILKINSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
Tax Equalization Office:				
Personal services	$ 1,100	$ 1,100	$ 2,325	$ (1,225)
Purchased/contracted services	1,700	1,700	3,455	(1,755)
Supplies	150	150	-	150
Capital outlays	-	-	-	-
	2,950	2,950	5,780	(2,830)
County Agent:				
Personal services	29,906	29,906	17,867	12,039
Purchased/contracted services	11,723	11,723	6,448	5,275
Supplies	2,160	2,160	602	1,558
	43,789	43,789	24,917	18,872
Miscellaneous General Government:				
Property and liability insurance	130,000	130,000	133,313	(3,313)
Employee fringe benefits	1,371,000	1,371,000	1,338,509	32,491
Energy excise tax payments	290,000	290,000	274,573	15,427
Landfill corrective measures & postclosure	90,000	90,000	90,122	(122)
Legal fees	45,000	45,000	107,520	(62,520)
Forestry department	26,745	26,745	27,290	(545)
Other	136,900	136,900	139,103	(2,203)
	2,089,645	2,089,645	2,110,430	(20,785)
Total general government	3,342,593	3,342,593	3,302,204	40,389
PUBLIC SAFETY:				
Sheriff's Office:				
Personal services	787,664	787,664	854,214	(66,550)
Purchased/contracted services	92,550	92,550	104,913	(12,363)
Supplies	92,500	92,500	90,935	1,565
Capital outlays	-	-	-	-
	972,714	972,714	1,050,062	(77,348)
Jail:				
Personal services	551,354	551,354	562,413	(11,059)
Purchased/contracted services	54,150	54,150	37,892	16,258
Supplies	118,500	118,500	143,082	(24,582)
Capital outlays	-	-	-	-
	724,004	724,004	743,387	(19,383)
Courthouse Security:				
Personal services	62,005	62,005	65,797	(3,792)
Supplies	1,500	1,500	338	1,162
	63,505	63,505	66,135	(2,630)
Total public safety	1,760,223	1,760,223	1,859,584	(99,361)

WILKINSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
JUDICIAL SYSTEM:				
Superior Court:				
Personal services	$ 222,540	$ 222,540	$ 224,046	$ (1,506)
Purchased/contracted services	164,291	164,291	122,280	42,011
Supplies	4,600	4,600	3,922	678
Capital outlays	-	-	-	-
	391,431	391,431	350,248	41,183
Probate Court:				
Personal services	125,577	125,577	135,159	(9,582)
Purchased/contracted services	33,100	33,100	28,521	4,579
Supplies	4,500	4,500	7,117	(2,617)
Capital outlays	-	-	-	-
	163,177	163,177	170,797	(7,620)
Magistrate Court:				
Personal services	96,580	96,580	89,830	6,750
Purchased/contracted services	25,000	25,000	12,419	12,581
Supplies	3,900	3,900	1,343	2,557
Capital outlays	-	-	-	-
	125,480	125,480	103,592	21,888
Total Judicial	680,088	680,088	624,637	55,451
PUBLIC WORKS:				
Road Department:				
Personal services	582,718	582,718	538,001	44,717
Purchased/contracted services	47,150	47,150	37,528	9,622
Supplies	201,050	201,050	218,609	(17,559)
Capital outlays	-	-	-	-
	830,918	830,918	794,138	36,780
Sanitation Department:				
Personal services	76,017	76,017	77,215	(1,198)
Purchased/contracted services	33,400	33,400	42,316	(8,916)
Supplies	6,300	6,300	9,079	(2,779)
Capital outlays	-	-	-	-
	115,717	115,717	128,610	(12,893)
Total Public Works	946,635	946,635	922,748	23,887
HEALTH AND WELFARE:				
Public Health:				
Emergency management	54,884	54,884	39,197	15,687
Ambulance - service contract	300,000	300,000	309,167	(9,167)
Ambulance - other operating	31,200	31,200	22,815	8,385
Paws and Claws	10,000	10,000	-	10,000
Board of Health	71,250	71,250	83,954	(12,704)
Family and Children Services	21,600	21,600	21,600	-
	488,934	488,934	476,733	12,201

WILKINSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
Senior Citizen Center:				
Personal services	$ 61,370	$ 61,370	$ 59,577	$ 1,793
Purchased/contracted services	5,980	5,980	5,748	232
Supplies	37,224	37,224	29,142	8,082
Capital outlays	-	-	-	-
	104,574	104,574	94,467	10,107
Public Transit:				
Personal services	$ 106,132	$ 106,132	$ 107,579	$ (1,447)
Purchased/contracted services	6,701	6,701	6,343	358
Supplies	21,445	21,445	14,600	6,845
Capital outlays	-	-	-	-
	134,278	134,278	128,522	5,756
Total Health and Welfare	727,786	727,786	699,722	28,064
CULTURE/RECREATION:				
Recreation:				
Personal services	13,995	13,995	12,487	1,508
Purchased/contracted services	45,000	45,000	21,294	23,706
Supplies	-	-	-	-
Capital outlays	-	-	-	-
	58,995	58,995	33,781	25,214
Library:				
Library contributions	30,000	30,000	30,000	-
Capital outlays	-	-	-	-
	30,000	30,000	30,000	-
Total Culture/Recreation	88,995	88,995	63,781	25,214
ECONOMIC DEVELOPMENT:				
Development Authority contribution	31,126	31,126	38,907	(7,781)
GRAND TOTAL	$ 7,577,446	$ 7,577,446	$ 7,511,583	$ 65,863

WILKINSON COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL SALES TAX PROCEEDS
For the Year Ended September 30, 2020

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	$ 603,072	$ 9,499	$ 612,571	24.0%
Public safety/Economic development	2,147,696	2,147,696	892,946	145,616	1,038,562	48.4%
Recreation	210,000	210,000	89,153	2,900	92,053	43.8%
Public buildings/capital equipment	1,300,000	1,300,000	1,063,448	57,089	1,120,537	86.2%
Solid waste	235,000	235,000	-	-	-	-
City projects:						
City of Allentown	147,936	81,088	72,916	8,172	81,088	100.0%
City of Danville	25,385	13,914	12,512	1,402	13,914	100.0%
City of Gordon	1,765,601	967,800	870,263	97,537	967,800	100.0%
City of Irwinton	515,587	282,614	254,131	28,483	282,614	100.0%
City of Ivey	858,728	464,064	423,263	40,801	464,064	100.0%
City of McIntyre	568,984	311,881	280,449	31,432	311,881	100.0%
City of Toomsboro	413,170	226,472	203,647	22,825	226,472	100.0%
2019 Tax:						
Roads, streets and bridges	1,400,000	1,400,000	-	-	-	-
Public safety/Economic development	1,600,000	1,600,000	-	3,372	3,372	0.2%
Recreation	150,000	150,000	-	-	-	-
Public buildings/capital equipment	1,500,000	1,500,000	-	-	-	-
Solid waste	150,000	150,000	-	-	-	-
City projects:						
City of Allentown	73,473	73,473	-	5,685	5,685	7.7%
City of Danville	12,608	12,608	-	975	975	7.7%
City of Gordon	876,897	876,897	-	67,852	67,852	7.7%
City of Irwinton	256,070	256,070	-	19,814	19,814	7.7%
City of Ivey	426,493	426,493	-	33,001	33,001	7.7%
City of McIntyre	282,589	282,589	-	21,866	21,866	7.7%
City of Toomsboro	205,204	205,204	-	15,879	15,878	7.7%

WILKINSON COUNTY, GEORGIA
SCHEDULE OF REQUIRED EXPENDITURES
GENERATED BY ENERGY EXCISE TAX
For the Year Ended September 30, 2020

REVENUE:	
Energy excise taxes	$ 621,636
EXPENDITURES:	
Wilkinson County	$ 347,063
City of Allentown	8,692
City of Danville	2,704
City of Gordon	140,501
City of Irwinton	24,839
City of Ivey	48,395
City of McIntyre	28,378
City of Toomsboro	21,064
	$ 621,636

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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, 2020, 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 May 27, 2021. 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 20-1 through 20-2.

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 item 20-3.

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
May 27, 2021

COMPLIANCE SECTION

WILKINSON COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2020

20-1 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.

20-2 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.

20-3 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.