

WILCOX COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
September 30, 2018

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

WILCOX COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended September 30, 2018

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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Wilcox 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 Wilcox County, Georgia as of and for the year ended September 30, 2018, 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 Wilcox County Board of Health, which represent 61.2 percent, - 186.0 percent, and 97.1 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Wilcox 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 the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilcox County, Georgia, as of September 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison, and historical pension information 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, 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 Wilcox County, Georgia's basic financial statements. The combining and individual fund financial statements and schedules and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and schedules and supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules and supplemental schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2019, on our consideration of Wilcox 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 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 Wilcox County, Georgia's internal control over financial reporting and compliance.

MEEKS CPA, LLP

Ocilla, Georgia
September 30, 2019

BASIC FINANCIAL STATEMENTS

WILCOX COUNTY, GEORGIA
Statement of Net Position
September 30, 2018

	Primary Government		Component Units	
	Governmental Activities	Primary Government	Board of Health	Development Authority
ASSETS				
Cash and Cash Equivalents	\$ 2,572,368	\$ 2,572,368	\$ 155,547	\$ 138,749
Receivables (Net of Allowance for Uncollectibles)	577,468	577,468	57,117	--
Prepaid Items	77,101	77,101	--	--
Capital Assets Not Being Depreciated	334,602	334,602	--	--
Capital Assets Net of Accumulated Depreciation	4,420,079	4,420,079	6,578	--
Total Assets	<u>7,981,618</u>	<u>7,981,618</u>	<u>219,242</u>	<u>138,749</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension	114,864	114,864	--	--
Proportionate Share of Collective Deferred Outflows	--	--	41,423	--
Total Deferred Outflows of Resources	<u>114,864</u>	<u>114,864</u>	<u>41,423</u>	<u>--</u>
LIABILITIES				
Accounts Payable	492,091	492,091	--	--
Accrued Liabilities	22,146	22,146	--	--
Intergovernmental Payable	15,542	15,542	13,100	--
Unearned Revenue	149,210	149,210	--	--
Noncurrent Liabilities				
Due within One Year	56,886	56,886	1,230	--
Due in more than One Year	918,351	918,351	279,605	--
Total Liabilities	<u>1,654,226</u>	<u>1,654,226</u>	<u>293,935</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Pension	44,241	44,241	--	--
Proportionate Share of Collective Deferred Inflows	--	--	56,962	--
Total Deferred Inflows of Resources	<u>44,241</u>	<u>44,241</u>	<u>56,962</u>	<u>--</u>
NET POSITION				
Net Investment in Capital Assets	4,576,804	4,576,804	6,578	--
Restricted For				
E-911	44,023	44,023	--	--
Public Works	7,919	7,919	--	--
Capital Outlay	840,420	840,420	--	--
Prior Year Program Income	--	--	12,519	--
Unrestricted	928,849	928,849	(109,329)	138,749
Total Net Position	<u>\$ 6,398,015</u>	<u>\$ 6,398,015</u>	<u>\$ (90,232)</u>	<u>\$ 138,749</u>

The notes to the financial statements are an integral part of this statement.

WILCOX COUNTY, GEORGIA
Statement of Activities
For the Year Ended September 30, 2018

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES		
		Charges For Services	Operating Grants & Contributions	Capital Grants & Contributions
Primary Government				
Governmental Activities				
General Government	\$ 780,692	\$ 182,960	\$ --	\$ --
Judicial	465,759	121,185	--	--
Public Safety	2,141,339	455,163	21,671	6,268
Public Works	2,132,172	27,110	520,808	22,184
Health and Welfare	164,527	--	76,752	45,469
Culture and Recreation	236,066	20,600	2,042	2,000
Housing and Development	93,528	6,200	--	--
Interest on Long-Term Debt	4,023	--	--	--
Total Governmental Activities	<u>6,018,106</u>	<u>813,218</u>	<u>621,273</u>	<u>75,921</u>
Total Primary Government	<u>\$ 6,018,106</u>	<u>\$ 813,218</u>	<u>\$ 621,273</u>	<u>\$ 75,921</u>
Component Units				
Board of Health	\$ 287,755	\$ 111,769	\$ 225,843	\$ --
Development Authority	--	--	10,000	--
Total Component Units	<u>\$ 287,755</u>	<u>\$ 111,769</u>	<u>\$ 235,843</u>	<u>\$ --</u>

General Revenues

Taxes

 General Property

 General Sales and Use

 Business

 Penalties and Interest on Delinquent Taxes

Interest Revenue

Miscellaneous

 Total General Revenues

Change in Net Position

Net Position - Beginning, as Restated

Net Position - Ending

The notes to the financial statements are an integral part of this statement.

NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION			
Primary Government		Component Units	
Governmental Activities	Total	Board of Health	Development Authority
\$ (597,732)	\$ (597,732)		
(344,574)	(344,574)		
(1,658,237)	(1,658,237)		
(1,562,070)	(1,562,070)		
(42,306)	(42,306)		
(211,424)	(211,424)		
(87,328)	(87,328)		
(4,023)	(4,023)		
<u>(4,507,694)</u>	<u>(4,507,694)</u>		
<u>(4,507,694)</u>	<u>(4,507,694)</u>		
		\$ 49,857	\$ --
		--	10,000
		<u>49,857</u>	<u>10,000</u>
3,211,269	3,211,269	--	--
1,303,953	1,303,953	--	--
274,324	274,324	--	--
42,799	42,799	--	--
10,224	10,224	--	27
43,543	43,543	--	--
<u>4,886,112</u>	<u>4,886,112</u>	<u>--</u>	<u>27</u>
378,418	378,418	49,857	10,027
6,019,597	6,019,597	(140,089)	128,722
<u>\$ 6,398,015</u>	<u>\$ 6,398,015</u>	<u>\$ (90,232)</u>	<u>\$ 138,749</u>

WILCOX COUNTY, GEORGIA

Balance Sheet

Governmental Funds

September 30, 2018

	<u>General</u>	<u>TSPLOST</u>	<u>Special Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and Cash Equivalents	\$ 1,539,590	\$ --	\$ 840,599	\$ 192,179	\$ 2,572,368
Receivables (Net of Allowance for Uncollectibles)	319,969	178,240	--	79,259	577,468
Due From Other Funds	53,049	58,016	--	49,543	160,608
Total Assets	<u>\$ 1,912,608</u>	<u>\$ 236,256</u>	<u>\$ 840,599</u>	<u>\$ 320,981</u>	<u>\$ 3,310,444</u>
LIABILITIES					
Accounts Payable	\$ 78,091	\$ 229,961	\$ 178,796	5,243	492,091
Accrued Liabilities	22,146	--	--	--	22,146
Intergovernmental Payable	--	--	--	15,542	15,542
Due To Other Funds	79,781	27,778	--	53,049	160,608
Unearned Revenue	149,048	--	--	162	149,210
Total Liabilities	<u>329,066</u>	<u>257,739</u>	<u>178,796</u>	<u>73,996</u>	<u>839,597</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue					
Property Taxes	83,008	--	--	101	83,109
Ambulance Fees	117,043	--	--	--	117,043
Intergovernmental	--	48,566	--	--	48,566
Total Deferred Inflows of Resources	<u>200,051</u>	<u>48,566</u>	<u>--</u>	<u>101</u>	<u>248,718</u>
FUND BALANCES					
Restricted	--	--	661,803	229,789	891,592
Assigned	--	--	--	17,377	17,377
Unassigned	1,383,491	(70,049)	--	(282)	1,313,160
Total Fund Balances	<u>1,383,491</u>	<u>(70,049)</u>	<u>661,803</u>	<u>246,884</u>	<u>2,222,129</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,912,608</u>	<u>\$ 236,256</u>	<u>\$ 840,599</u>	<u>\$ 320,981</u>	

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.	4,754,681
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	248,718
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.	77,101
Pension deferred outflows of resources are not due and payable in the current period and will be recognized as components of pension related expenses and contributions in future periods and therefore are not reported in the funds.	114,864
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Capital Leases	\$ (177,877)
Compensated Absences	(64,718)
Net Pension Liability	(495,662)
Closure and Post-Closure Care Costs	(236,980)
Total Long-Term Liabilities	(975,237)
Pension deferred inflows of resources are not available to pay for current expenditures and will be recognized as components of pension related expenses in future periods and therefore are not reported in the funds.	(44,241)
Net Position of Governmental Activities	<u>\$ 6,398,015</u>

The notes to the financial statements are an integral part of this statement.

WILCOX COUNTY, GEORGIA
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2018

	General	TSPLOST	Special Projects	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 3,739,556	\$ 299,948	\$ --	\$ 735,707	\$ 4,775,211
Licenses and Permits	21,294	--	--	--	21,294
Intergovernmental	141,220	--	520,808	21,971	683,999
Charges for Services	484,538	--	--	113,362	597,900
Fines and Forfeitures	107,934	--	--	14,873	122,807
Investment Income	6,631	--	3,250	556	10,437
Contributions and Donations	10,572	--	--	2,410	12,982
Miscellaneous	63,640	--	--	1,000	64,640
Total Revenues	<u>4,575,385</u>	<u>299,948</u>	<u>524,058</u>	<u>889,879</u>	<u>6,289,270</u>
EXPENDITURES					
Current					
General Government	738,533	--	--	--	738,533
Judicial	457,168	--	--	--	457,168
Public Safety	1,934,164	--	--	73,181	2,007,345
Public Works	934,258	--	18,510	6,791	959,559
Health and Welfare	156,327	--	--	--	156,327
Culture and Recreation	193,918	--	--	--	193,918
Housing and Development	93,288	--	--	--	93,288
Capital Outlay	--	369,997	521,618	319,025	1,210,640
Debt Service	122,000	--	--	38,600	160,600
Intergovernmental	--	--	--	98,826	98,826
Total Expenditures	<u>4,629,656</u>	<u>369,997</u>	<u>540,128</u>	<u>536,423</u>	<u>6,076,204</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(54,271)</u>	<u>(70,049)</u>	<u>(16,070)</u>	<u>353,456</u>	<u>213,066</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	220,232	--	103,351	36,902	360,485
Transfers Out	(36,902)	--	--	(323,583)	(360,485)
Capital Leases	--	--	--	129,782	129,782
Insurance Recoveries	18,150	--	--	--	18,150
Total Other Financing Sources (Uses)	<u>201,480</u>	<u>--</u>	<u>103,351</u>	<u>(156,899)</u>	<u>147,932</u>
Net Change in Fund Balances	<u>147,209</u>	<u>(70,049)</u>	<u>87,281</u>	<u>196,557</u>	<u>360,998</u>
Fund Balances - Beginning	1,236,282	--	574,522	50,327	1,861,131
Fund Balances - Ending	<u>\$ 1,383,491</u>	<u>\$ (70,049)</u>	<u>\$ 661,803</u>	<u>\$ 246,884</u>	<u>\$ 2,222,129</u>

The notes to the financial statements are an integral part of this statement.

WILCOX COUNTY, GEORGIA
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended September 30, 2018

Amounts reported for governmental activities in the *Statement of Activities* are different because:

Net change in fund balances - total governmental funds reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds* \$ 360,998

Governmental funds report capital outlays as expenditures. However, in the *Statement of Activities* the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital Outlay	231,296
Depreciation Expense	(280,671)
	(49,375)

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) increases (decreases) net position.

Cost of Capital Assets Sold/Disposed	(21,600)
Accumulated Depreciation	21,600
	--

Revenues in the *Statement of Activities* that do not provide current financial resources are not reported as revenues in the funds while revenues reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances* are recognized as revenue of the previous period in the *Statement of Activities* and included in beginning net position.

Taxes	8,568
Charges for Services	31,970
Intergovernmental	48,566
	89,104

The issuance of long-term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement of Activities*.

Debt Issued or Incurred	
Capital Lease Financing	(129,782)
Principal Repayments	
Capital Leases	156,577
	26,795

Expenses reported in the *Statement of Activities* that do not require the use of current financial resources are not reported as expenditures in governmental funds while expenditures reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances* are recognized as expenses of the previous period in the *Statement of Activities* and included in beginning net position.

Compensated Absences	(2,253)
Pensions	(67,026)
Landfill Closure and Post-Closure Care Costs	16,756
Prepaid Items	3,419
	(49,104)

Change in net position of governmental activities reported in the <i>Statement of Activities</i>	\$ 378,418
--	------------

The notes to the financial statements are an integral part of this statement.

WILCOX COUNTY, GEORGIA
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2018

	Will Duncan Private- Purpose Trust Fund	Agency Funds
ASSETS		
Cash	\$ 148,043	\$ 106,130
Total Assets	<u>148,043</u>	<u>106,130</u>
LIABILITIES		
Due to Others	--	106,130
Total Liabilities	<u>--</u>	<u>106,130</u>
NET POSITION		
Held in Trust for Pension Benefits and Other Purposes	<u>\$ 148,043</u>	<u>\$ --</u>

The notes to the financial statements are an integral part of this statement.

WILCOX COUNTY, GEORGIA
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
September 30, 2018

	Will Duncan Private- Purpose Trust Fund
ADDITIONS	
Interest and Dividends	\$ 842
Total Additions	<u>842</u>
Changes in Net Position	<u>842</u>
Net Position - Beginning	147,201
Net Position - Ending	<u><u>\$ 148,043</u></u>

The notes to the financial statements are an integral part of this statement.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Wilcox County, Georgia (the County) was organized under Act of December 22, 1857, from the counties of Irwin, Dooley and Pulaski. The County operates under a five-member Board of Commissioners form of government. Commissioners serve staggered terms of four years. The board elects its own chairman. The accompanying financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the County.

Discretely Presented Component Units

The Wilcox County Board of Health (Board) provides healthcare services for the citizens of the County. The County Commissioners appoint a voting majority to the Board. The component unit column in the combined financial statements includes the financial data of the Board, as reflected in their most recent audited financial statements. The fiscal year end of the Board is June 30. Complete financial statements for the Wilcox County Board of Health may be obtained at the entity's offices:

Wilcox County Public Health Center
Rochelle, Georgia

The Wilcox County Development Authority (Authority) was established for the purpose of promotion and development for the public good and welfare of trade, commerce, industry and employment opportunities in the County. The governing body of the Authority consists of six members, two members appointed by the Board of County Commissioners and one member appointed by each municipality. The Authority did not issue separate financial statements.

B. Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other non-exchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate component units for which the primary government is financially accountable.

C. Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The discretely presented component units are shown in separate columns in the government-wide financial statements. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category are presented. The emphasis of fund financial

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statements is on major governmental funds displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

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 *TSPLOST Fund* accounts for capital transportation projects financed from transportation special district local option sales and use tax proceeds.

The *Special Projects Fund* accounts for the proceeds of the local maintenance and improvement grant.

Additionally, the County reports the following fund types:

The *Private-Purpose Trust Fund* is used to account for resources legally held in trust for use by the County to construct a hospital within the County under the will of Will Duncan. If a hospital is not constructed by July 7, 2021, then the County may use this money to pay hospital bills for the poor of Wilcox County.

Agency Funds account for taxes, fees, fines, and bonds collected on behalf of other governments, agencies, officials, and individuals.

During the course of operations, the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of 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.

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

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to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the County.

Private-purpose trust funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Agency funds have no measurement focus but utilize the *accrual basis of accounting* for reporting its assets and liabilities.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

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

2. Investments

State statutes authorize the County to invest in obligations of the State of Georgia or other states, obligations issued by the U.S. Government, obligations fully insured or guaranteed by the U.S. Government or by a government agency of the United States, obligations of any corporation of the U.S. Government, prime bankers' acceptances, the local government investment pool, repurchase agreements, and obligations of other political subdivisions of Georgia.

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates, and investments that do not have an established market are reported at estimated fair value.

3. Inventories and Prepaid Items

The costs of inventories are recorded as expenditures when purchased in all funds. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures when paid in the governmental funds and as prepaid items in the government-wide financial statements.

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost which exceeds certain capitalization thresholds and an estimated useful life in excess of two years. In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the County has capitalized items acquired or constructed after September 30, 2003. As the County constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation. Land and construction in progress are not depreciated.

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The property, plant, equipment, and infrastructure of the primary government are depreciated using the straight line method over the following estimated useful lives:

Assets	Capitalization Thresholds	Estimated Service Life
Buildings	\$ 10,000	25-50
Machinery and Equipment	\$ 5,000	3-15
Improvements	\$ 5,000	10-20
Public Domain Infrastructure	\$ 25,000	15-50
Water and Sewer Systems	\$ 5,000	15-50

5. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Premiums and discounts are deferred and amortized over the life of the debt using the effective interest method. Debt issuance costs, except any portion related to prepaid insurance costs, are recognized as an expense in the period incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued 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.

6. Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of net position will sometimes report 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. The County has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and ambulance fees. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

7. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

8. Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

9. Fund Balance Policies

Fund balance of governmental funds is reported in various classifications based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The fund balance classifications are as follows:

Nonspendable fund balance includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance includes amounts that are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision making authority.

Assigned fund balance includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned fund balance is the residual classification for the General Fund. The classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Board of County Commissioners is the highest level of decision-making authority for the County that can, by board approval, commit fund balance. Once approved, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Board of County Commissioners may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *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 (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes were levied on August 8, 2017, payable December 20, 2017, and attached as an enforceable lien on property as of January 1, 2017. The billings are considered past due after December 20, 2017, at which time the applicable property is subject to lien, and penalties and interest are assessed.

3. Compensated Absences

Vacation and sick pay is accounted for when paid. Employees are allowed to accumulate and carry over a maximum of 240 hours sick leave on December 31 of each year. Employees are allowed to accumulate and carry over a maximum of 240 hours vacation leave on December 31 of each year. Upon resignation from the county, employees will be paid for any unused vacation leave, if leaving on good terms.

WILCOX COUNTY, GEORGIA
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II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets were adopted on a basis consistent with generally accepted accounting principles for all governmental funds except the capital projects funds, which adopt project-length budgets, and the Sheriff's Drug special revenue fund. All annual appropriations lapse at fiscal year-end.

All departments of the County submit requests for appropriations to the County Clerk so that a budget may be prepared. The proposed budget is presented to the County Commissioners for review. The Commission holds public hearings and a final budget must be prepared and adopted no later than September 30. The appropriated budget is prepared by fund, function, and department. The County's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the County Commission. The legal level of budgetary control is the department level.

The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the General fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital project fund. For the year ended September 30, 2018, the County did not adopt an annual budget for the Sheriff's Drug special revenue fund.

B. Excess of Expenditures Over Appropriations

Excess of expenditures over appropriations at the department level (the legal level of control) is presented below:

	Budget	Actual	Excess
General Fund			
Governing Body	\$ 252,603	\$ 264,945	\$ (12,342)
Tax Commissioner	160,663	192,799	(32,136)
Building and Plant	55,048	60,608	(5,560)
Superior Court	63,719	70,778	(7,059)
Clerk of Superior Court	152,618	160,692	(8,074)
Magistrate Court	--	492	(492)
Probate Court	214,878	218,993	(4,115)
Jail	335,020	348,723	(13,703)
Emergency Management	23,766	49,320	(25,554)
Highways and Streets	669,238	686,882	(17,644)
Solid Waste and Recycling	162,060	162,286	(226)
Closure and Post-closure Care	19,312	23,979	(4,667)
Transit System Vans	101,668	113,396	(11,728)
Recreation	125,197	129,077	(3,880)
Agri-Center	21,141	21,551	(410)
County Extension	64,994	65,744	(750)
Debt Service	--	122,000	(122,000)
Transfers Out	27,520	36,902	(9,382)

WILCOX COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2018

C. Deficit Fund Equity

The following funds had deficit fund equity at September 30, 2018:

TSPLOST Capital Projects Fund	\$ 70,049
Cedar Creek Fire Special Revenue Fund	282

D. Special Purpose Local Option Sales Tax

The Official Code of Georgia Annotated section 48-8-121 requires special purpose local option sales tax (SPLOST) proceeds to be kept in a separate account from other funds of the County and shall not in any manner be commingled with other funds of the County. During the fiscal year ended September 30, 2018, proceeds from the April 1, 2018 – March 31, 2024 SPLOST were not kept in a separate account from the April 1, 2012 – March 31, 2018 SPLOST.

WILCOX COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2018

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

The County does not have a formal policy for interest rate, credit, concentration of credit, or custodial credit risks.

Custodial credit risk – deposits. This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. As of September 30, 2018, the County's entire bank balance was insured or collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

B. Receivables

Amounts are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. Below is the detail of receivables for the major funds and the nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts:

	General	TSPLOST	Nonmajor Governmental Funds	Total
Taxes	\$ 113,216	\$ --	\$ 226	\$ 113,442
Accounts	434,699	--	21,876	456,575
Intergovernmental	35,301	178,240	57,157	270,698
Gross Receivables	583,216	178,240	79,259	840,715
Less: Allowance for Uncollectibles	(263,247)	--	--	(263,247)
	<u>\$ 319,969</u>	<u>\$ 178,240</u>	<u>\$ 79,259</u>	<u>\$ 577,468</u>

WILCOX COUNTY, GEORGIA
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C. Capital Assets

Capital asset activity of the Primary Government for the year ended September 30, 2018, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated				
Land	\$ 334,602	\$ --	\$ --	\$ 334,602
Construction In Progress	26,654	--	(26,654)	--
Total Capital Assets, Not Being Depreciated	<u>361,256</u>	<u>--</u>	<u>(26,654)</u>	<u>334,602</u>
Capital Assets, Being Depreciated				
Buildings	3,106,332	--	26,654	3,132,986
Infrastructure	2,946,075	--	--	2,946,075
Improvements Other Than Buildings	181,314	--	--	181,314
Machinery and Equipment	2,880,049	231,296	(21,600)	3,089,745
Total Capital Assets, Being Depreciated	<u>9,113,770</u>	<u>231,296</u>	<u>5,054</u>	<u>9,350,120</u>
Less Accumulated Depreciation For				
Buildings	(1,591,934)	(65,946)	--	(1,657,880)
Infrastructure	(545,444)	(73,652)	--	(619,096)
Improvements Other Than Buildings	(170,610)	(3,165)	--	(173,775)
Machinery and Equipment	(2,362,982)	(137,908)	21,600	(2,479,290)
Total Accumulated Depreciation	<u>(4,670,970)</u>	<u>(280,671)</u>	<u>21,600</u>	<u>(4,930,041)</u>
Total Capital Assets, Being Depreciated, Net	<u>4,442,800</u>	<u>(49,375)</u>	<u>26,654</u>	<u>4,420,079</u>
Governmental Activities Capital Assets, Net	<u>\$ 4,804,056</u>	<u>\$ (49,375)</u>	<u>\$ --</u>	<u>\$ 4,754,681</u>

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

Governmental Activities	
General Government	\$ 36,827
Judicial	893
Public Safety	81,570
Public Works	129,226
Health and Welfare	7,088
Culture and Recreation	25,067
Total Depreciation Expense	<u>\$ 280,671</u>

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D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of September 30, 2018 was as follows:

Due From / To Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	\$ 53,049
TSPLOST Capital Projects Fund	General Fund	58,016
Nonmajor Governmental Funds	General Fund	21,765
Nonmajor Governmental Funds	Special Projects Capital Projects Fund	27,778
		<u>\$ 160,608</u>

The outstanding balances between funds 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. The General Fund owes the SPLOST 2012 Fund \$10,428 for a reimbursement from a vendor for project expenditures and \$11,337 for expenditures subsequently financed by the General Fund. The General Fund owes the SPLOST 2012 Fund \$58,016 in TSPLOST proceeds accounted for in the TSPLOST Capital Projects Fund.

The composition of interfund transfers for the year ended September 30, 2018 was as follows:

Interfund Transfers

Transfer In	Transfer Out	Amount
General Fund	Nonmajor Governmental Funds	\$ 220,232
Special Projects Capital Projects Fund	Nonmajor Governmental Funds	103,351
Nonmajor Governmental Funds	General Fund	36,902
		<u>\$ 360,485</u>

A Nonmajor Governmental Fund transferred \$210,732 in TSPLOST proceeds to the General Fund to finance expenditures. The TSPLOST Fund transferred \$103,351 to the Special Projects Fund to finance expenditures. The General Fund transferred \$36,902 to a Nonmajor Governmental fund to finance E-911 operations. A Nonmajor Governmental Fund transferred \$9,500 to the General Fund to finance jail costs.

E. Lease Obligations

The County has entered into lease agreements as lessee for financing the acquisition of capital assets. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. Amortization for the period is included in depreciation. Capital assets subject to lease obligations at September 30, 2018 were as follows:

	Governmental Activities
Machinery and Equipment	\$ 209,679
Less: Accumulated Depreciation	(35,926)
Total	<u>\$ 173,753</u>

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The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2018 were as follows:

Year Ending September 30	Governmental Activities
2019	\$ 45,662
2020	45,662
2021	45,662
2022	28,755
2023	27,807
Total Minimum Lease Payments	193,548
Less: Amounts Representing Interest	(15,671)
Present Value of Minimum Lease Payments	\$ 177,877

F. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2018, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	\$ 62,465	\$ 42,273	\$ (40,020)	\$ 64,718	\$ --
Net Pension Liability	554,676	251,267	(310,281)	495,662	--
Capital Leases	204,672	129,782	(156,577)	177,877	39,886
Closure and Post-Closure Care Costs	253,736	--	(16,756)	236,980	17,000
	\$ 1,075,549	\$ 423,322	\$ (523,634)	\$ 975,237	\$ 56,886

For governmental activities, claims and judgments, compensated absences, and pension liabilities are generally liquidated by the General Fund.

G. Pensions

Defined Benefit Plan

The County sponsors the Association of County Commissioners of Georgia Restated Pension Plan for Wilcox County Employees (The Plan), which is a defined benefit pension plan. The Plan provides retirement, disability, and death benefits to plan participants and beneficiaries. The Plan, through execution of the adoption agreement, is affiliated with the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (The ACCG Plan), an agent multiple-employer pension plan, administered by GEBCorp. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of The Plan. A financial report for the Wilcox County Defined Benefit Plan may be obtained by writing to Wilcox County, Georgia, Abbeville, Georgia 31001.

Retirement benefits for employees are calculated as 1% of average annual compensation plus \$50 multiplied by years of service. Employees are eligible for normal retirement benefits at age 65 with 5 years of service. Employees with 10 years of service and deemed to be totally disabled by the Federal Social Security Administration are eligible for disability retirement benefits payable monthly for life equal to the participants accrued benefit at disability retirement. Active participants and terminated vested participants and participants receiving a disability benefit and not yet age 65 are eligible for a pre-retirement death benefit. The beneficiary of active participants eligible for the pre-retirement

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death benefit will receive a lump-sum death benefit equal to the lessor of 50 times the projected monthly benefit based on level earnings and continued service to normal retirement, or \$50,000. For other eligible participants, the beneficiary will receive a lump-sum death benefit based on the participant's accrued benefit payable under the normal form equal to 50 times the participant's monthly pension benefit limited to \$50,000. Early, normal or late retirement participants and participants receiving a disability retirement benefit who have attained normal retirement age are eligible for a post-retirement death benefit. The beneficiary of participants eligible for the post-retirement death benefit will receive a lump-sum death benefit based on the retiree's benefit payable under the normal form equal to 50 times the participant's monthly pension benefit limited to \$15,000.

At January 1, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	15
Inactive employees entitled to but not yet receiving benefits	42
Active employees	<u>26</u>
	<u>83</u>

The County employees are not required to contribute to the Plan. The County is required to contribute at an actuarially determined amount annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in State of Georgia statutes. For the year ended September 30, 2018, the County's actuarially determined contribution was \$96,127.

The County's net pension liability was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2018.

The total pension liability in the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment Rate of Return:	7.25% per year	Based on analysis performed by the Board of Trustees in 2016.
Future Salary Increases:	3.00% per year with an age-based scale as follows:	
	<u>Age</u>	<u>Salary Increase</u>
	Under 30	3.0% rate + 1.5%
	30-39	3.0% rate + 1.0%
	40-49	3.0% rate - .5%
	50+	3.0% rate - 1.0%
Mortality:		Based on results of February 2014 experience study. RP-2000 projected with Scale AA to 2017

The long-term expected rate of return on pension plan investments was determined through a blend of using a building-block approach based on 20-year benchmarks (33.33%) and 30-year benchmarks (33.33%) for each major asset class, as well as the forward-looking capital market assumptions for a moderate asset allocation (33.34%), as determined by UBS Financial Services, Inc. (UBS). Best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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The components of the rate are summarized in the following table:

Rate Component	Expected Return	Weighted %	Weighted Rate
20-year building blocks	6.82%	33.33%	2.27%
30-year building blocks	8.28%	33.33%	2.76%
UBS capital market assumption for a moderate asset allocation	6.40%	33.34%	2.13%
			7.16%
Rate (rounded to the nearest .25%)			7.25%

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Benchmark	Average 20 Year Return	Weighted 20 Year Return	Average 30 Year Return	Weighted 30 Year Return
Fixed Income	30%	Barclays Agg.	5.60%	1.68%	6.56%	1.97%
Large Cap	30%	S&P 500	7.91%	2.37%	10.22%	3.07%
Mid Cap	5%	S&P Mid Cap	11.22%	0.56%	11.53%	0.58%
Small Cap	5%	Russell 2000	8.06%	0.40%	9.33%	0.47%
REIT	5%	NAREIT Equity	10.79%	0.54%	10.44%	0.52%
International	15%	MSCI EAFE	4.29%	0.64%	5.73%	0.86%
Multi Cap	5%	Russell 3000	8.03%	0.40%	10.14%	0.51%
Global Allocation	5%	Citi Non US WEBI	4.66%	0.23%	5.98%	0.30%
	100%			6.82%		8.28%

The discount rate used to measure the total pension liability was 7.25%. In projecting plan assets, the assumed contribution was based on the average contribution made to the plan over the prior five years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

WILCOX COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2018

The changes in net pension liability for the year ended September 30, 2018, were as follows.

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balances - Beginning	\$ 1,938,280	\$ 1,383,604	\$ 554,676
Changes for the Year			
Service Cost	35,250	--	35,250
Interest	136,621	--	136,621
Differences Between Expected and Actual Experience	44,949	--	44,949
Changes of Assumptions	4,070	--	4,070
Contributions - Employer	--	96,127	(96,127)
Contributions - Employee	--	--	--
Net Investment Income	--	214,154	(214,154)
Benefit Payments	(107,709)	(107,709)	--
Administrative Expense	--	(6,703)	6,703
Other Changes	--	(23,674)	23,674
Net Changes	113,181	172,195	(59,014)
Balances - Ending	\$ 2,051,461	\$ 1,555,799	\$ 495,662

The following presents the County's net pension liability calculated using the discount rate of 7.25%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease	Current	1% Increase
	(6.25%)	Discount Rate (7.25%)	(8.25%)
Net Pension Liability	\$ 752,439	\$ 495,662	\$ 280,231

For the year ended September 30, 2018, the County recognized pension expense of \$163,153. At September 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 65,122	\$ --
Changes in assumptions	49,742	--
Net difference between projected and actual earnings on pension plan investments	--	44,241
	<u>\$ 114,864</u>	<u>\$ 44,241</u>

WILCOX COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2018

Amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending September 30</u>	
2019	\$ 63,244
2020	45,552
2021	(15,810)
2022	(22,363)
2023	--
Thereafter	--
	<u>\$ 70,623</u>

Defined Contribution Plan

The County sponsors a 401a Defined Contribution Plan administered by GEBCorp, a third-party service provider. County commissioners and full-time employees with three years of service after the effective date of the plan are eligible to participate in the plan. Provisions of the plan were established by the County's execution of an adoption agreement. Employee contributions are not required or permitted. The County is required to contribute 2% of each participant's compensation and a matching contribution equal to 100% of the first 4% on amounts participants contribute to the 457(b) Deferred Compensation Plan. The matching contribution shall be no more than 4% of compensation. All contributions and other requirements established by the adoption agreement may be amended by the County at any time. The County did not make contributions during the year.

H. Landfill Closure and Post-Closure Care Cost

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for five years after closure. The County stopped accepting waste on April 8, 1994 and is awaiting final approval of closure. The County continues to pay approximately \$18,000 annually for monitoring and engineers estimate this amount will continue to be paid for the next 12 years. This exact time period cannot be determined. The County's estimated liability for post-closure care costs at September 30, 2018 was \$236,980. Actual costs may be higher due to inflation or deflation, revisions to laws or regulations, or changes in technology.

WILCOX COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2018

I. Fund Balances

The classifications of fund balances of governmental funds at September 30, 2018 were as follows:

	General	TSPLOST	Special Projects	Other Governmental Funds	Total Governmental Funds
Restricted					
Public Safety	\$ --	\$ --	\$ --	\$ 43,253	\$ 43,253
Public Works	--	--	--	7,919	7,919
Capital Outlay	--	--	661,803	178,617	840,420
	<u>--</u>	<u>--</u>	<u>661,803</u>	<u>229,789</u>	<u>891,592</u>
Assigned					
Public Safety	--	--	--	17,377	17,377
	<u>--</u>	<u>--</u>	<u>--</u>	<u>17,377</u>	<u>17,377</u>
Unassigned, Reported In					
General Fund	1,383,491	--	--	--	1,383,491
Special Revenue Funds	--	--	--	(282)	(282)
Capital Projects Funds	--	(70,049)	--	--	(70,049)
	<u>1,383,491</u>	<u>(70,049)</u>	<u>--</u>	<u>(282)</u>	<u>1,313,160</u>
Total Fund Balances	<u>\$ 1,383,491</u>	<u>\$ (70,049)</u>	<u>\$ 661,803</u>	<u>\$ 246,884</u>	<u>\$ 2,222,129</u>

J. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. Settled claims from these risks have not exceeded insurance coverage for the past three years. To cover the risks, the County is a member of the Association County Commissioners of Georgia - Interlocal Risk Management Agency (ACCG-IRMA). The ACCG-IRMA operates under the authority of O.C.G.A. 36-85-1 et Seq. and administers group self-insurance funds, which receive contributions of its members in order to pool the risks of general liability, motor vehicle liability and property damage. Through participation in the agency, members jointly purchase insurance with other counties participating in and belonging to the agency and are coinsured under master policies with the total premium apportioned among the participants. The County is jointly and severally liable for all legal obligations of the funds which arise out of an event which occurs while the County is a member of the fund. The County's deductibles for coverage range from \$1,000 to \$2,500 with various limits of liability up to \$3,000,000 for liability and \$8,993,956 for property.

For its workers compensation coverage, the County is a member of the Association County Commissioners of Georgia-Group Self-Insurance Workers' Compensation Fund (ACCG-GSIWCF). The ACCG-GSIWCF operates under the authority of O.C.G.A 34-9-150 et Seq. The County pays into the fund its share of the fund's projected obligation for workers' compensation liability, administrative expenses, and other costs incurred by the fund. The County's share is adjusted by the board of the fund according to the claims experience of each participating member in accordance with criteria set forth in the bylaws of the fund. The fund makes payments to the employees of the members for workers compensation benefits pursuant to and in accordance with the claims procedures set forth in title 34, chapter 9 of O.C.G.A. The County is jointly and severally liable for all legal obligations of the fund, including, but not limited to, any obligations of the fund to pay claims against the fund arising out of any occurrence, incident, or accident covered under title 34, chapter 9 of O.C.G.A.

WILCOX COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2018

K. Commitments and Contingencies

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

Amounts received or receivable from grantor agencies, federal and state, are subject to audit and adjustment by those agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. In the opinion of County management, such disallowances, if any, will not be significant to the County's financial statements.

L. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the seventeen County Central Georgia area, is a member of the Heart of Georgia Regional Commission and is required to pay annual dues thereto. During its year ended September 30, 2018, the County paid \$4,330 in such dues. Membership in a Regional Commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of Regional Commissions 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 the Regional Commissions. Separate financial statements may be obtained from:

Heart of Georgia Altamaha Regional Commission
5405 Oak Street
Eastman, Georgia 31023

M. Restatement of Net Position

In conformity with generally accepted accounting principles, as set forth in the Governmental Accounting Standards Board (GASB) Statement of Governmental Accounting Standards No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, net position has been restated to record the effects of implementing the standard. This restatement affected the beginning net position of the Board of Health as follows:

	Board of Health
June 30, 2017 Net Position, as previously reported	\$ 17,972
Net OPEB liability	(174,546)
Deferred outflows of resources	16,485
June 30, 2017 Net Position, as restated	<u>\$ (140,089)</u>

**REQUIRED SUPPLEMENTARY
INFORMATION**

WILCOX COUNTY, GEORGIA**General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual****For the Year Ended September 30, 2018**

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
REVENUES				
Taxes	\$ 3,396,000	\$ 3,396,000	\$ 3,739,556	\$ 343,556
Licenses and Permits	39,000	39,000	21,294	(17,706)
Intergovernmental	110,000	110,000	141,220	31,220
Charges for Services	515,500	515,500	484,538	(30,962)
Fines and Forfeitures	124,500	124,500	107,934	(16,566)
Interest Revenue	2,000	2,000	6,631	4,631
Contributions and Donations	--	--	10,572	10,572
Miscellaneous	66,400	66,400	63,640	(2,760)
Total Revenues	<u>4,253,400</u>	<u>4,253,400</u>	<u>4,575,385</u>	<u>321,985</u>
EXPENDITURES				
Governing Body	248,805	252,603	264,945	(12,342)
Elections	96,576	98,822	88,552	10,270
Tax Commissioner	156,865	160,663	192,799	(32,136)
Tax Assessor	159,583	159,583	131,629	27,954
Building and Plant	55,048	55,048	60,608	(5,560)
Other General Government	59,913	32,055	--	32,055
Superior Court	63,719	63,719	70,778	(7,059)
Clerk of Superior Court	152,618	152,618	160,692	(8,074)
Magistrate Court	--	--	492	(492)
Probate Court	210,968	214,878	218,993	(4,115)
Public Defender	11,204	11,204	6,213	4,991
Sheriff	604,816	618,922	605,933	12,989
Jail	335,020	335,020	348,723	(13,703)
Fire	34,325	34,325	26,998	7,327
Emergency Medical Services	900,141	900,141	884,262	15,879
Coroner	21,403	21,403	18,928	2,475
Emergency Management	23,766	23,766	49,320	(25,554)
Highways and Streets	669,238	669,238	686,882	(17,644)
Solid Waste and Recycling	162,060	162,060	162,286	(226)
Closure and Post-closure Care	19,312	19,312	23,979	(4,667)
Maintenance and Shop	76,034	76,034	61,111	14,923
DFACS	5,000	5,000	1,482	3,518
Transit System Vans	101,668	101,668	113,396	(11,728)
Other Health and Welfare	43,273	43,273	41,449	1,824
Recreation	125,197	125,197	129,077	(3,880)
Agri-Center	21,141	21,141	21,551	(410)
Community Service Center	23,150	23,150	20,488	2,662
FSA Soil Conservation	18,854	18,854	11,157	7,697
Libraries	11,645	11,645	11,645	--
County Extension	64,994	64,994	65,744	(750)
Forest Services	17,544	17,544	17,544	--
Economic Development	10,000	10,000	10,000	--
Debt Service	--	--	122,000	(122,000)
Total Expenditures	<u>4,503,880</u>	<u>4,503,880</u>	<u>4,629,656</u>	<u>(125,776)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(250,480)</u>	<u>(250,480)</u>	<u>(54,271)</u>	<u>196,209</u>

WILCOX COUNTY, GEORGIA

General Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2018**

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
OTHER FINANCING SOURCES (USES)				
Transfers In				
Jail Special Revenue Fund	8,000	8,000	9,500	1,500
TSPLOST Special Revenue Fund	250,000	250,000	210,732	(39,268)
Transfers Out				
E-911 Special Revenue Fund	(27,520)	(27,520)	(36,902)	(9,382)
Proceeds of Capital Asset Dispositions	10,000	10,000	--	(10,000)
Insurance Recoveries	10,000	10,000	18,150	8,150
Total Other Financing Sources (Uses)	<u>250,480</u>	<u>250,480</u>	<u>201,480</u>	<u>(49,000)</u>
Net Change in Fund Balances	--	--	147,209	147,209
Fund Balances - Beginning	1,236,282	1,236,282	1,236,282	--
Fund Balances - Ending	<u>\$ 1,236,282</u>	<u>\$ 1,236,282</u>	<u>\$ 1,383,491</u>	<u>\$ 147,209</u>

WILCOX COUNTY, GEORGIA

Pension Plan

Schedule of Changes in the County's Net Pension Liability and Related Ratios

September 30, 2018

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Pension Liability				
Service Cost	\$ 35,250	\$ 27,481	\$ 23,678	\$ 13,786
Interest on Total Pension Liability	136,621	129,265	114,514	108,992
Changes of Benefit Terms	--	--	--	--
Differences Between Expected and Actual Experience	44,949	31,442	56,801	--
Changes of Assumptions	4,070	56,717	58,284	--
Benefit Payments	(107,709)	(60,317)	(52,853)	(45,478)
Net Change in Total Pension Liability	<u>113,181</u>	<u>184,588</u>	<u>200,424</u>	<u>77,300</u>
Total Pension Liability - Beginning	<u>1,938,280</u>	<u>1,753,692</u>	<u>1,553,268</u>	<u>1,475,968</u>
Total Pension Liability - Ending (a)	<u>\$ 2,051,461</u>	<u>\$ 1,938,280</u>	<u>\$ 1,753,692</u>	<u>\$ 1,553,268</u>
Plan Fiduciary Net Position				
Contributions - Employer	\$ 96,127	\$ 88,187	\$ 77,106	\$ 62,167
Contributions - Employee	--	--	--	--
Net Investment Income	214,154	89,477	8,929	84,422
Benefit Payments, Including Refunds of Employee Contributions	(107,709)	(60,317)	(52,853)	(45,478)
Administrative Expense	(6,703)	(9,889)	(6,190)	(4,577)
Other	(23,674)	(8,245)	(7,992)	(7,504)
Net Change in Plan Fiduciary Net Position	<u>172,195</u>	<u>99,213</u>	<u>19,000</u>	<u>89,030</u>
Plan Fiduciary Net Position - Beginning	<u>1,383,604</u>	<u>1,284,391</u>	<u>1,265,391</u>	<u>1,176,361</u>
Plan Fiduciary Net Position - Ending (b)	<u>\$ 1,555,799</u>	<u>\$ 1,383,604</u>	<u>\$ 1,284,391</u>	<u>\$ 1,265,391</u>
County's Net Pension Liability - Ending (a) - (b)	<u>\$ 495,662</u>	<u>\$ 554,676</u>	<u>\$ 469,301</u>	<u>\$ 287,877</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.84%	71.38%	73.24%	81.47%
Covered-Employee Payroll	\$ 781,639	\$ 781,639	\$ 729,236	\$ 479,596
County's Net Pension Liability as a Percentage of Covered-Employee Payroll	63.41%	70.96%	64.36%	60.02%

WILCOX COUNTY, GEORGIA
Pension Plan
Schedule of County Contributions
September 30, 2018

	2018	2017	2016	2015
Actuarially Determined Contribution	\$ 96,127	\$ 88,187	\$ 77,106	\$ 62,167
Contributions in Relation to the Actuarially Determined Contribution	96,127	88,187	77,106	62,167
Contribution Deficiency (Excess)	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Covered-Employee Payroll	\$ 781,639	\$ 781,639	\$ 729,236	\$ 479,596
Contributions as a Percentage of Covered-Employee Payroll	12.30%	11.28%	10.57%	12.96%

Notes to Schedule

Valuation date	January 1, 2016
Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Net effective period of 9.5 years
Asset valuation method	5-year smoothed market
Investment rate of return	7.5% per year
Inflation	3.5% per year
Salary increases	2% - 4.5% based on age

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

Major Governmental Funds

General Fund

The General Fund is the County's primary operating fund. It is used to account for and report all financial resources of the general government, except those required to be accounted for and reported in another fund.

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

TSPLOST Fund - This fund is used to account for transportation projects financed from transportation special district local option sales and use tax proceeds.

Special Projects Fund - This fund accounts for the proceeds of the local maintenance and improvement grant.

WILCOX COUNTY, GEORGIA
General Fund
Balance Sheet
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash and Cash Equivalents	\$ 1,539,590	\$ 1,292,354
Receivables (Net of Allowance for Uncollectibles)		
Taxes	107,346	91,003
Accounts	177,322	142,014
Intergovernmental	35,301	25,420
Due From Other Funds		
E-911 Special Revenue Fund	--	12,875
Cedar Creek Fire Special Revenue Fund	--	500
SPLOST 2012 Capital Projects Fund	--	11,997
TSPLOST Special Revenue Fund	53,049	35,496
Total Assets	<u>\$ 1,912,608</u>	<u>\$ 1,611,659</u>
LIABILITIES		
Accounts Payable	\$ 78,091	\$ 77,557
Accrued Liabilities	22,146	18,132
Due To Other Funds		
SPLOST 2012 Capital Projects Fund	21,765	--
TSPLOST Capital Projects Fund	58,016	--
Unearned Revenue	149,048	120,244
Total Liabilities	<u>329,066</u>	<u>215,933</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	83,008	74,371
Ambulance Fees	117,043	85,073
Total Deferred Inflows of Resources	<u>200,051</u>	<u>159,444</u>
FUND BALANCES		
Unassigned	1,383,491	1,236,282
Total Fund Balances	<u>1,383,491</u>	<u>1,236,282</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,912,608</u>	<u>\$ 1,611,659</u>

WILCOX COUNTY, GEORGIA**General Fund****Statement of Revenues, Expenditures and Changes in Fund Balances****For the Years Ended September 30, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
REVENUES		
Taxes	\$ 3,739,556	\$ 3,692,689
Licenses and Permits	21,294	30,214
Intergovernmental	141,220	211,236
Charges for Services	484,538	559,803
Fines and Forfeitures	107,934	128,971
Interest Revenue	6,631	2,658
Contributions and Donations	10,572	--
Miscellaneous	63,640	41,946
Total Revenues	<u>4,575,385</u>	<u>4,667,517</u>
EXPENDITURES		
Current		
General Government	738,533	709,987
Judicial	457,168	454,243
Public Safety	1,934,164	1,936,131
Public Works	934,258	864,063
Health and Welfare	156,327	163,866
Culture and Recreation	193,918	206,802
Housing and Development	93,288	88,789
Debt Service	122,000	--
Total Expenditures	<u>4,629,656</u>	<u>4,423,881</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(54,271)</u>	<u>243,636</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
Jail Special Revenue Fund	9,500	8,500
TSPLOST Special Revenue Fund	210,732	175,576
Transfers Out		
E-911 Special Revenue Fund	(36,902)	(20,677)
Sheriffs Drug Special Revenue Fund	--	(1,000)
Special Projects Capital Projects Fund	--	(538,712)
Proceeds of Capital Asset Dispositions	--	1,000
Insurance Recoveries	18,150	14,708
Total Other Financing Sources (Uses)	<u>201,480</u>	<u>(360,605)</u>
Net Change in Fund Balances	147,209	(116,969)
Fund Balances - Beginning	1,236,282	1,353,251
Fund Balances - Ending	<u>\$ 1,383,491</u>	<u>\$ 1,236,282</u>

WILCOX COUNTY, GEORGIA
TSPLOST Capital Projects Fund
Balance Sheet
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Receivables		
Intergovernmental	\$ 178,240	\$ --
Due From Other Funds		
General Fund	58,016	--
Total Assets	<u>\$ 236,256</u>	<u>\$ --</u>
LIABILITIES		
Accounts Payable	\$ 229,961	\$ --
Due To Other Funds		
TSPLOST Special Revenue Fund	27,778	--
Total Liabilities	<u>257,739</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Intergovernmental	48,566	--
Total Deferred Inflows of Resources	<u>48,566</u>	<u>--</u>
FUND BALANCES		
Unassigned	(70,049)	--
Total Fund Balances	<u>(70,049)</u>	<u>--</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 236,256</u>	<u>\$ --</u>

WILCOX COUNTY, GEORGIA
TSPLOST Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
REVENUES		
Taxes	\$ 299,948	\$ --
Total Revenues	<u>299,948</u>	<u>--</u>
EXPENDITURES		
Capital Outlay	369,997	--
Total Expenditures	<u>369,997</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(70,049)</u>	<u>--</u>
Net Change in Fund Balances	(70,049)	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	<u>\$ (70,049)</u>	<u>\$ --</u>

WILCOX COUNTY, GEORGIA
TSPLOST Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended September 30, 2018

	Project			Total To
	Authorization	Prior Years	Current Year	Date
REVENUES				
Taxes	\$ 1,353,432	\$ --	\$ 299,948	\$ 299,948
Total Revenues	<u>1,353,432</u>	<u>--</u>	<u>299,948</u>	<u>299,948</u>
EXPENDITURES				
Capital Outlay	1,353,432	--	369,997	369,997
Total Expenditures	<u>1,353,432</u>	<u>--</u>	<u>369,997</u>	<u>369,997</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>--</u>	<u>(70,049)</u>	<u>(70,049)</u>
Net Change in Fund Balances	<u>\$ --</u>	<u>\$ --</u>	<u>(70,049)</u>	<u>\$ (70,049)</u>
Fund Balances - Beginning			--	
Fund Balances - Ending			<u>\$ (70,049)</u>	

WILCOX COUNTY, GEORGIA
Special Projects Capital Projects Fund
Balance Sheet
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash and Cash Equivalents	\$ 840,599	\$ 765,326
Total Assets	<u>\$ 840,599</u>	<u>\$ 765,326</u>
LIABILITIES		
Accounts Payable	\$ 178,796	\$ 190,804
Total Liabilities	<u>178,796</u>	<u>190,804</u>
FUND BALANCES		
Restricted	<u>661,803</u>	<u>574,522</u>
Total Fund Balances	<u>661,803</u>	<u>574,522</u>
Total Liabilities and Fund Balances	<u>\$ 840,599</u>	<u>\$ 765,326</u>

WILCOX COUNTY, GEORGIA
Special Projects Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2018 and 2017

	2018	2017
REVENUES		
Intergovernmental	\$ 520,808	\$ 512,702
Interest Revenue	3,250	2,162
Total Revenues	<u>524,058</u>	<u>514,864</u>
EXPENDITURES		
Current		
Public Works	18,510	9,973
Capital Outlay	521,618	516,767
Total Expenditures	<u>540,128</u>	<u>526,740</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(16,070)</u>	<u>(11,876)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	538,712
TSPLOST Special Revenue Fund	103,351	47,686
Total Other Financing Sources (Uses)	<u>103,351</u>	<u>586,398</u>
Net Change in Fund Balances	87,281	574,522
Fund Balances - Beginning	574,522	--
Fund Balances - Ending	<u>\$ 661,803</u>	<u>\$ 574,522</u>

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

E-911 Fund - This fund is used to account for operations of the E-911 center.

Cedar Creek Fire Fund - This fund is used to account for the collection and disbursement of funds used for fire protection in the Cedar Creek section of the County.

Jail Fund - This fund is used to account for an additional 10% on all fines collected for the purpose of jail improvements.

Drug Abuse Treatment Fund - This fund is used to account for the collection and disbursement of monies used exclusively for drug abuse treatment and education programs relating to controlled substances and marijuana.

Juvenile Services Fund - This fund is used to account for the collection and disbursement of fines received from juvenile court cases.

Sheriff's Drug Fund - This fund is used to account for collection and disbursement of federally forfeited funds which are to be used solely for local drug enforcement.

TSPLOST Fund - This fund is used to account for the collection of the discretionary portion of the Transportation special district local option sales and use tax proceeds and expenditures for transportation projects that are not capital projects.

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

SPLOST 2012 Fund - This fund is used to account for the special one percent sales tax imposed for various capital outlay projects for the six year period April 1, 2012 - March 31, 2018.

SPLOST 2018 Fund - This fund is used to account for the special one percent sales tax imposed for various capital outlay projects for the six year period April 1, 2018 - March 31, 2024.

CDBG Fund - This fund accounts for a \$622,105 Community Development Block Grant for roads, flood and drainage improvements for Falcon Circle.

Special Projects Fund - This fund accounts for the proceeds of the local maintenance and improvement grant.

WILCOX COUNTY, GEORGIA
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2018

	Special Revenue Funds				
	E-911	Cedar Creek Fire	Jail	Drug Abuse Treatment	Juvenile Services
ASSETS					
Cash and Cash Equivalents	\$ 21,377	\$ 1,896	\$ 2,541	\$ 8,085	\$ 179
Receivables	21,876	226	--	--	--
Due From Other Funds	--	--	--	--	--
Total Assets	<u>\$ 43,253</u>	<u>\$ 2,122</u>	<u>\$ 2,541</u>	<u>\$ 8,085</u>	<u>\$ 179</u>
LIABILITIES					
Accounts Payable	\$ --	\$ 2,141	\$ --	\$ --	\$ --
Intergovernmental Payable	--	--	--	--	--
Due To Other Funds	--	--	--	--	--
Unearned Revenue	--	162	--	--	--
Total Liabilities	<u>--</u>	<u>2,303</u>	<u>--</u>	<u>--</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue					
Property Taxes	--	101	--	--	--
Total Deferred Inflows Of Resources	<u>--</u>	<u>101</u>	<u>--</u>	<u>--</u>	<u>--</u>
FUND BALANCES					
Restricted	43,253	--	--	--	--
Assigned	--	--	2,541	8,085	179
Unassigned	--	(282)	--	--	--
Total Fund Balances	<u>43,253</u>	<u>(282)</u>	<u>2,541</u>	<u>8,085</u>	<u>179</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 43,253</u>	<u>\$ 2,122</u>	<u>\$ 2,541</u>	<u>\$ 8,085</u>	<u>\$ 179</u>

			Capital Projects Funds				Total
Sheriff's			SPLOST	SPLOST	CDBG	Total	Nonmajor
Drug	TSPLOST	Total	2012	2018			Governmental
							Funds
\$ 6,572	\$ 10,165	\$ 50,815	\$ --	\$ 141,364	\$ --	\$ 141,364	\$ 192,179
--	23,025	45,127	--	34,132	--	34,132	79,259
--	27,778	27,778	21,765	--	--	21,765	49,543
<u>\$ 6,572</u>	<u>\$ 60,968</u>	<u>\$ 123,720</u>	<u>\$ 21,765</u>	<u>\$ 175,496</u>	<u>\$ --</u>	<u>\$ 197,261</u>	<u>\$ 320,981</u>
\$ --	\$ --	\$ 2,141	\$ --	\$ 3,102	\$ --	\$ 3,102	\$ 5,243
--	--	--	--	15,542	--	15,542	15,542
--	53,049	53,049	--	--	--	--	53,049
--	--	162	--	--	--	--	162
<u>--</u>	<u>53,049</u>	<u>55,352</u>	<u>--</u>	<u>18,644</u>	<u>--</u>	<u>18,644</u>	<u>73,996</u>
--	--	101	--	--	--	--	101
<u>--</u>	<u>--</u>	<u>101</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>101</u>
--	7,919	51,172	21,765	156,852	--	178,617	229,789
6,572	--	17,377	--	--	--	--	17,377
--	--	(282)	--	--	--	--	(282)
<u>6,572</u>	<u>7,919</u>	<u>68,267</u>	<u>21,765</u>	<u>156,852</u>	<u>--</u>	<u>178,617</u>	<u>246,884</u>
<u>\$ 6,572</u>	<u>\$ 60,968</u>	<u>\$ 123,720</u>	<u>\$ 21,765</u>	<u>\$ 175,496</u>	<u>\$ --</u>	<u>\$ 197,261</u>	<u>\$ 320,981</u>

WILCOX COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes
in Fund Balances
Nonmajor Governmental Funds
September 30, 2018

	Special Revenue Funds				
	E-911	Cedar Creek Fire	Jail	Drug Abuse Treatment	Juvenile Services
REVENUES					
Taxes	\$ --	\$ 4,554	\$ --	\$ --	\$ --
Intergovernmental	--	--	--	--	--
Charges for Services	113,362	--	--	--	--
Fines and Forfeitures	--	--	9,423	3,828	--
Interest Revenue	63	12	--	15	--
Contributions and Donations	--	--	--	--	--
Miscellaneous	--	1,000	--	--	--
Total Revenues	<u>113,425</u>	<u>5,566</u>	<u>9,423</u>	<u>3,843</u>	<u>--</u>
EXPENDITURES					
Current					
Public Safety	61,054	4,944	--	--	--
Public Works	--	--	--	--	--
Capital Outlay	--	--	--	--	--
Debt Service	--	--	--	--	--
Intergovernmental	--	--	--	--	--
Total Expenditures	<u>61,054</u>	<u>4,944</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	<u>52,371</u>	<u>622</u>	<u>9,423</u>	<u>3,843</u>	<u>--</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	36,902	--	--	--	--
Transfers Out	--	--	(9,500)	--	--
Capital Leases	--	--	--	--	--
Total Other Financing Sources (Uses)	<u>36,902</u>	<u>--</u>	<u>(9,500)</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	89,273	622	(77)	3,843	--
Fund Balances - Beginning	(46,020)	(904)	2,618	4,242	179
Fund Balances - Ending	<u>\$ 43,253</u>	<u>\$ (282)</u>	<u>\$ 2,541</u>	<u>\$ 8,085</u>	<u>\$ 179</u>

Sheriff's Drug	Capital Projects Funds					Total Nonmajor Governmental Funds	
	TSPLOST	Total	SPLOST 2012	SPLOST 2018	CDBG		Total
\$ --	\$ 280,977	\$ 285,531	\$ 235,895	\$ 214,281	\$ --	\$ 450,176	\$ 735,707
--	--	--	--	--	21,971	21,971	21,971
--	--	113,362	--	--	--	--	113,362
1,622	--	14,873	--	--	--	--	14,873
--	253	343	121	92	--	213	556
2,410	--	2,410	--	--	--	--	2,410
--	--	1,000	--	--	--	--	1,000
4,032	281,230	417,519	236,016	214,373	21,971	472,360	889,879
7,183	--	73,181	--	--	--	--	73,181
--	6,791	6,791	--	--	--	--	6,791
--	--	--	157,627	139,427	21,971	319,025	319,025
--	--	--	37,652	948	--	38,600	38,600
--	--	--	51,898	46,928	--	98,826	98,826
7,183	6,791	79,972	247,177	187,303	21,971	456,451	536,423
(3,151)	274,439	337,547	(11,161)	27,070	--	15,909	353,456
--	--	36,902	--	--	--	--	36,902
--	(314,083)	(323,583)	--	--	--	--	(323,583)
--	--	--	--	129,782	--	129,782	129,782
--	(314,083)	(286,681)	--	129,782	--	129,782	(156,899)
(3,151)	(39,644)	50,866	(11,161)	156,852	--	145,691	196,557
9,723	47,563	17,401	32,926	--	--	32,926	50,327
\$ 6,572	\$ 7,919	\$ 68,267	\$ 21,765	\$ 156,852	\$ --	\$ 178,617	\$ 246,884

WILCOX COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash and Cash Equivalents	\$ 21,377	\$ 483
Receivables		
Accounts	21,876	36,390
Total Assets	<u>\$ 43,253</u>	<u>\$ 36,873</u>
LIABILITIES		
Accounts Payable	\$ --	\$ 70,018
Due To Other Funds		
General Fund	--	12,875
Total Liabilities	<u>--</u>	<u>82,893</u>
FUND BALANCES		
Restricted	43,253	--
Unassigned	--	(46,020)
Total Fund Balances	<u>43,253</u>	<u>(46,020)</u>
Total Liabilities and Fund Balances	<u>\$ 43,253</u>	<u>\$ 36,873</u>

WILCOX COUNTY, GEORGIA

E-911 Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
REVENUES		
Charges for Services	\$ 113,362	\$ 108,089
Interest Revenue	63	55
Total Revenues	<u>113,425</u>	<u>108,144</u>
EXPENDITURES		
Current		
Public Safety	61,054	150,588
Total Expenditures	<u>61,054</u>	<u>150,588</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>52,371</u>	<u>(42,444)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	36,902	20,677
Total Other Financing Sources (Uses)	<u>36,902</u>	<u>20,677</u>
Net Change in Fund Balances	89,273	(21,767)
Fund Balances - Beginning	(46,020)	(24,253)
Fund Balances - Ending	<u>\$ 43,253</u>	<u>\$ (46,020)</u>

WILCOX COUNTY, GEORGIA

E-911 Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended September 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Charges for Services	\$ 115,000	\$ 113,362	\$ (1,638)
Interest Revenue	--	63	63
Total Revenues	<u>115,000</u>	<u>113,425</u>	<u>(1,575)</u>
EXPENDITURES			
Current			
Public Safety	115,000	61,054	53,946
Total Expenditures	<u>115,000</u>	<u>61,054</u>	<u>53,946</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>52,371</u>	<u>52,371</u>
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	--	36,902	36,902
Total Other Financing Sources (Uses)	<u>--</u>	<u>36,902</u>	<u>36,902</u>
Net Change in Fund Balances	<u>--</u>	<u>89,273</u>	<u>89,273</u>
Fund Balances - Beginning	(46,020)	(46,020)	--
Fund Balances - Ending	<u>\$ (46,020)</u>	<u>\$ 43,253</u>	<u>\$ 89,273</u>

WILCOX COUNTY, GEORGIA
Cedar Creek Fire Special Revenue Fund
Balance Sheet
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash and Cash Equivalents	\$ 1,896	\$ 1,302
Receivables		
Taxes	226	284
Total Assets	<u>\$ 2,122</u>	<u>\$ 1,586</u>
LIABILITIES		
Accounts Payable	\$ 2,141	\$ 1,820
Due To Other Funds		
General Fund	--	500
Unearned Revenue	162	--
Total Liabilities	<u>2,303</u>	<u>2,320</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	101	170
Total Deferred Inflows of Resources	<u>101</u>	<u>170</u>
FUND BALANCES		
Unassigned	(282)	(904)
Total Fund Balances	<u>(282)</u>	<u>(904)</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,122</u>	<u>\$ 1,586</u>

WILCOX COUNTY, GEORGIA
Cedar Creek Fire Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2018 and 2017

	2018	2017
REVENUES		
Taxes	\$ 4,554	\$ 4,427
Interest Revenue	12	3
Miscellaneous	1,000	1,000
Total Revenues	<u>5,566</u>	<u>5,430</u>
EXPENDITURES		
Current		
Public Safety	4,944	4,275
Total Expenditures	<u>4,944</u>	<u>4,275</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>622</u>	<u>1,155</u>
Net Change in Fund Balances	622	1,155
Fund Balances - Beginning	(904)	(2,059)
Fund Balances - Ending	<u>\$ (282)</u>	<u>\$ (904)</u>

WILCOX COUNTY, GEORGIA

Cedar Creek Fire Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended September 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Taxes	\$ 4,470	\$ 4,554	\$ 84
Interest Revenue	--	12	12
Miscellaneous	1,000	1,000	--
Total Revenues	<u>5,470</u>	<u>5,566</u>	<u>96</u>
EXPENDITURES			
Current			
Public Safety	5,470	4,944	526
Total Expenditures	<u>5,470</u>	<u>4,944</u>	<u>526</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	622	622
Net Change in Fund Balances	--	622	622
Fund Balances - Beginning	(904)	(904)	--
Fund Balances - Ending	<u>\$ (904)</u>	<u>\$ (282)</u>	<u>\$ 622</u>

WILCOX COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash and Cash Equivalents	\$ 2,541	\$ 2,618
Total Assets	<u>\$ 2,541</u>	<u>\$ 2,618</u>
FUND BALANCES		
Assigned	\$ 2,541	\$ 2,618
Total Fund Balances	<u>\$ 2,541</u>	<u>\$ 2,618</u>

WILCOX COUNTY, GEORGIA

Jail Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
REVENUES		
Fines and Forfeitures	\$ 9,423	\$ 10,477
Total Revenues	<u>9,423</u>	<u>10,477</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>9,423</u>	<u>10,477</u>
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(9,500)	(8,500)
Total Other Financing Sources (Uses)	<u>(9,500)</u>	<u>(8,500)</u>
Net Change in Fund Balances	(77)	1,977
Fund Balances - Beginning	2,618	641
Fund Balances - Ending	<u>\$ 2,541</u>	<u>\$ 2,618</u>

WILCOX COUNTY, GEORGIA

Jail Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended September 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines and Forfeitures	\$ 10,014	\$ 9,423	\$ (591)
Total Revenues	<u>10,014</u>	<u>9,423</u>	<u>(591)</u>
EXPENDITURES			
Current			
Public Safety	10,014	--	10,014
Total Expenditures	<u>10,014</u>	<u>--</u>	<u>10,014</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	<u>--</u>	<u>9,423</u>	<u>9,423</u>
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	--	(9,500)	(9,500)
Total Other Financing Sources (Uses)	<u>--</u>	<u>(9,500)</u>	<u>(9,500)</u>
Net Change in Fund Balances	--	(77)	(77)
Fund Balances - Beginning	2,618	2,618	--
Fund Balances - Ending	<u>\$ 2,618</u>	<u>\$ 2,541</u>	<u>\$ (77)</u>

WILCOX COUNTY, GEORGIA
Drug Abuse Treatment Special Revenue Fund
Balance Sheet
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash and Cash Equivalents	\$ 8,085	\$ 4,242
Total Assets	<u>\$ 8,085</u>	<u>\$ 4,242</u>
FUND BALANCES		
Assigned	\$ 8,085	\$ 4,242
Total Fund Balances	<u>\$ 8,085</u>	<u>\$ 4,242</u>

WILCOX COUNTY, GEORGIA
Drug Abuse Treatment Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
REVENUES		
Fines and Forfeitures	\$ 3,828	\$ 4,398
Interest Revenue	15	23
Total Revenues	<u>3,843</u>	<u>4,421</u>
EXPENDITURES		
Capital Outlay	--	17,000
Total Expenditures	<u>--</u>	<u>17,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,843</u>	<u>(12,579)</u>
Net Change in Fund Balances	3,843	(12,579)
Fund Balances - Beginning	4,242	16,821
Fund Balances - Ending	<u>\$ 8,085</u>	<u>\$ 4,242</u>

WILCOX COUNTY, GEORGIA

Drug Abuse Treatment Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended September 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines and Forfeitures	\$ 4,075	\$ 3,828	\$ (247)
Interest Revenue	20	15	(5)
Total Revenues	<u>4,095</u>	<u>3,843</u>	<u>(252)</u>
EXPENDITURES			
Current			
Public Safety	1,500	--	1,500
Capital Outlay	2,595	--	2,595
Total Expenditures	<u>4,095</u>	<u>--</u>	<u>4,095</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	<u>--</u>	<u>3,843</u>	<u>3,843</u>
Net Change in Fund Balances	<u>--</u>	<u>3,843</u>	<u>3,843</u>
Fund Balances - Beginning	4,242	4,242	--
Fund Balances - Ending	<u>\$ 4,242</u>	<u>\$ 8,085</u>	<u>\$ 3,843</u>

WILCOX COUNTY, GEORGIA
Juvenile Services Special Revenue Fund
Balance Sheet
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash and Cash Equivalents	\$ 179	\$ 179
Total Assets	<u>\$ 179</u>	<u>\$ 179</u>
FUND BALANCES		
Assigned	\$ 179	\$ 179
Total Fund Balances	<u>\$ 179</u>	<u>\$ 179</u>

WILCOX COUNTY, GEORGIA
Juvenile Services Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
REVENUES		
Fines and Forfeitures	\$ --	\$ 50
Total Revenues	<u> --</u>	<u> 50</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> --</u>	<u> 50</u>
Net Change in Fund Balances	<u> --</u>	<u> 50</u>
Fund Balances - Beginning	179	129
Fund Balances - Ending	<u>\$ 179</u>	<u>\$ 179</u>

**Juvenile Services Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 For the Year Ended September 30, 2018**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines and Forfeitures	\$ 4,075	\$ --	\$ (4,075)
Total Revenues	<u>4,075</u>	<u>--</u>	<u>(4,075)</u>
EXPENDITURES			
Current			
Public Safety	4,075	--	4,075
Total Expenditures	<u>4,075</u>	<u>--</u>	<u>4,075</u>
Fund Balances - Beginning	<u>179</u>	<u>179</u>	<u>--</u>
Fund Balances - Ending	<u>\$ 179</u>	<u>\$ 179</u>	<u>\$ --</u>

WILCOX COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Balance Sheet
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash and Cash Equivalents	\$ 6,572	\$ 9,723
Total Assets	<u>\$ 6,572</u>	<u>\$ 9,723</u>
FUND BALANCES		
Assigned	\$ 6,572	\$ 9,723
Total Fund Balances	<u>\$ 6,572</u>	<u>\$ 9,723</u>

WILCOX COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2018 and 2017

	2018	2017
REVENUES		
Intergovernmental	\$ --	\$ 14,641
Fines and Forfeitures	1,622	2,617
Contributions and Donations	2,410	5,500
Total Revenues	<u>4,032</u>	<u>22,758</u>
EXPENDITURES		
Current		
Public Safety	7,183	1,841
Capital Outlay	--	36,035
Total Expenditures	<u>7,183</u>	<u>37,876</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,151)</u>	<u>(15,118)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	1,000
Total Other Financing Sources (Uses)	<u>--</u>	<u>1,000</u>
Net Change in Fund Balances	<u>(3,151)</u>	<u>(14,118)</u>
Fund Balances - Beginning	9,723	23,841
Fund Balances - Ending	<u>\$ 6,572</u>	<u>\$ 9,723</u>

WILCOX COUNTY, GEORGIA
TSPLOST Special Revenue Fund
Balance Sheet
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash and Cash Equivalents	\$ 10,165	\$ 60,973
Receivables		
Intergovernmental	23,025	22,086
Due From Other Funds		
TSPLOST Capital Projects Fund	27,778	--
Total Assets	<u>\$ 60,968</u>	<u>\$ 83,059</u>
LIABILITIES		
Due To Other Funds		
General Fund	\$ 53,049	\$ 35,496
Total Liabilities	<u>53,049</u>	<u>35,496</u>
FUND BALANCES		
Restricted	7,919	47,563
Total Fund Balances	<u>7,919</u>	<u>47,563</u>
Total Liabilities and Fund Balances	<u>\$ 60,968</u>	<u>\$ 83,059</u>

WILCOX COUNTY, GEORGIA
TSPLOST Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2018 and 2017

	2018	2017
REVENUES		
Taxes	\$ 280,977	\$ 258,507
Interest Revenue	253	77
Total Revenues	<u>281,230</u>	<u>258,584</u>
EXPENDITURES		
Current		
Public Works	6,791	--
Capital Outlay	--	--
Total Expenditures	<u>6,791</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>274,439</u>	<u>258,584</u>
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(210,732)	(175,576)
Special Projects Capital Projects Fund	(103,351)	(47,686)
Total Other Financing Sources (Uses)	<u>(314,083)</u>	<u>(223,262)</u>
Net Change in Fund Balances	(39,644)	35,322
Fund Balances - Beginning	47,563	12,241
Fund Balances - Ending	<u>\$ 7,919</u>	<u>\$ 47,563</u>

WILCOX COUNTY, GEORGIA**TSPLOST Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual****For the Year Ended September 30, 2018**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Taxes	\$ 245,285	\$ 280,977	\$ 35,692
Interest Revenue	--	253	253
Total Revenues	<u>245,285</u>	<u>281,230</u>	<u>35,945</u>
EXPENDITURES			
Current			
Public Works	194,015	6,791	187,224
Capital Outlay	51,270	--	51,270
Total Expenditures	<u>245,285</u>	<u>6,791</u>	<u>238,494</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>274,439</u>	<u>274,439</u>
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	--	(210,732)	(210,732)
Special Projects Capital Projects Fund	--	(103,351)	(103,351)
Total Other Financing Sources (Uses)	<u>--</u>	<u>(314,083)</u>	<u>(314,083)</u>
Net Change in Fund Balances	--	(39,644)	(39,644)
Fund Balances - Beginning	47,563	47,563	--
Fund Balances - Ending	<u>\$ 47,563</u>	<u>\$ 7,919</u>	<u>\$ (39,644)</u>

WILCOX COUNTY, GEORGIA
SPLOST 2012 Capital Projects Fund
Balance Sheet
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash and Cash Equivalents	\$ --	\$ 28,725
Receivables		
Intergovernmental	--	40,610
Due From Other Funds		
General Fund	21,765	--
Total Assets	<u>\$ 21,765</u>	<u>\$ 69,335</u>
LIABILITIES		
Accounts Payable	\$ --	\$ 7,200
Intergovernmental Payable	--	17,212
Due To Other Funds		
General Fund	--	11,997
Total Liabilities	<u>--</u>	<u>36,409</u>
FUND BALANCES		
Restricted	21,765	32,926
Total Fund Balances	<u>21,765</u>	<u>32,926</u>
Total Liabilities and Fund Balances	<u>\$ 21,765</u>	<u>\$ 69,335</u>

WILCOX COUNTY, GEORGIA
SPLOST 2012 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
REVENUES		
Taxes	\$ 235,895	\$ 425,048
Interest Revenue	121	41
Total Revenues	<u>236,016</u>	<u>425,089</u>
EXPENDITURES		
Capital Outlay	157,627	207,425
Debt Service	37,652	39,538
Intergovernmental	51,898	93,510
Total Expenditures	<u>247,177</u>	<u>340,473</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(11,161)</u>	<u>84,616</u>
Net Change in Fund Balances	(11,161)	84,616
Fund Balances - Beginning	32,926	(51,690)
Fund Balances - Ending	<u>\$ 21,765</u>	<u>\$ 32,926</u>

WILCOX COUNTY, GEORGIA
SPLOST 2018 Capital Projects Fund
Balance Sheet
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash and Cash Equivalents	\$ 141,364	\$ --
Receivables		
Intergovernmental	34,132	--
Total Assets	<u>\$ 175,496</u>	<u>\$ --</u>
LIABILITIES		
Accounts Payable	\$ 3,102	\$ --
Intergovernmental Payable	15,542	--
Total Liabilities	<u>18,644</u>	<u>--</u>
FUND BALANCES		
Restricted	156,852	--
Total Fund Balances	<u>156,852</u>	<u>--</u>
Total Liabilities and Fund Balances	<u>\$ 175,496</u>	<u>\$ --</u>

WILCOX COUNTY, GEORGIA
SPLOST 2018 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
REVENUES		
Taxes	\$ 214,281	\$ --
Interest Revenue	92	--
Total Revenues	<u>214,373</u>	<u>--</u>
EXPENDITURES		
Capital Outlay	139,427	--
Debt Service	948	--
Intergovernmental	46,928	--
Total Expenditures	<u>187,303</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>27,070</u>	<u>--</u>
OTHER FINANCING SOURCES (USES)		
Capital Leases	129,782	--
Total Other Financing Sources (Uses)	<u>129,782</u>	<u>--</u>
Net Change in Fund Balances	156,852	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	<u>\$ 156,852</u>	<u>\$ --</u>

WILCOX COUNTY, GEORGIA
CDBG Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2018 and 2017

	2018	2017
REVENUES		
Intergovernmental	\$ 21,971	\$ --
Total Revenues	<u>21,971</u>	<u>--</u>
EXPENDITURES		
Capital Outlay	21,971	--
Total Expenditures	<u>21,971</u>	<u>--</u>
Fund Balances - Beginning	--	--
Fund Balances - Ending	<u>\$ --</u>	<u>\$ --</u>

WILCOX COUNTY, GEORGIA

CDBG Capital Projects Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended September 30, 2018**

	Project			Total To
	Authorization	Prior Years	Current Year	Date
REVENUES				
Intergovernmental	\$ 622,105	\$ --	\$ 21,971	\$ 21,971
Total Revenues	<u>622,105</u>	<u>--</u>	<u>21,971</u>	<u>21,971</u>
EXPENDITURES				
Capital Outlay	622,105	--	21,971	21,971
Total Expenditures	<u>622,105</u>	<u>--</u>	<u>21,971</u>	<u>21,971</u>
Net Change in Fund Balances	<u>\$ --</u>	<u>\$ --</u>	<u>--</u>	<u>\$ --</u>
Fund Balances - Beginning			<u>--</u>	
Fund Balances - Ending			<u>\$ --</u>	

Fiduciary Funds

Private-Purpose Trust Funds

Private purpose trust funds are used to report all trust arrangements (other than pension and investment trust funds) “under which principal and income benefit individuals, private organizations, or other governments.”

Will Duncan Fund - This private purpose trust fund is used to account for resources legally held in trust for use by the County to construct a hospital within the County under the will of Will Duncan. If a hospital is not constructed by July 7, 2021, then the County may use this money to pay hospital bills for the poor of Wilcox County.

Agency Funds

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

Clerk of Superior Court Fund - This fund is used to account for collection of various fees and other amounts which are disbursed to other parties.

Probate Court Fund - This fund is used to account for collection of various fees to be disbursed to other parties.

Sheriff Fund - This fund is used to account for collection of various cash bonds, fees, etc. to be disbursed to other parties.

Tax Commissioner Fund - This fund is used to account for collection of property taxes, motor vehicle tax and title fees, fees for recording of intangibles, etc. which are disbursed to various taxing units.

Magistrate Court Fund - This fund is used to account for collection of various warrants to be disbursed to other parties.

WILCOX COUNTY, GEORGIA
Combining Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2018

	Private- Purpose Trust Fund	Agency Funds					
	Will Duncan	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS							
Cash	\$ 148,043	\$41,422	\$43,671	\$ 8,067	\$ 10,156	\$ 2,814	\$ 254,173
Total Assets	148,043	41,422	43,671	8,067	10,156	2,814	254,173
LIABILITIES							
Due to Others	--	41,422	43,671	8,067	10,156	2,814	106,130
Total Liabilities	--	41,422	43,671	8,067	10,156	2,814	106,130
NET POSITION							
Held in Trust for Pension							
Benefits and Other Purposes	\$ 148,043	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 148,043

SUPPLEMENTAL SCHEDULES

WILCOX COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
REVENUES		
Taxes		
Real Property	\$ 2,774,991	\$ 2,741,501
Personal Property	399,073	386,388
Real Estate Transfer (Intangible)	24,083	47,312
General Sales and Use	224,286	212,109
Business		
Insurance Premium	258,817	241,667
Financial Institution	15,507	14,734
Penalties and Interest on Delinquent Taxes	42,799	48,978
	<u>3,739,556</u>	<u>3,692,689</u>
Licenses and Permits		
Non-Business	21,294	30,214
	<u>21,294</u>	<u>30,214</u>
Intergovernmental	<u>141,220</u>	<u>211,236</u>
Charges for Services		
General Government	134,643	139,342
Public Safety		
Ambulance Fees	302,168	375,117
Other Public Safety Fees	5,041	8,357
Street and Public Improvements	22,086	16,947
Culture and Recreation	20,600	20,040
	<u>484,538</u>	<u>559,803</u>
Fines and Forfeitures	<u>107,934</u>	<u>128,971</u>
Interest Revenue	<u>6,631</u>	<u>2,658</u>
Contributions and Donations	<u>10,572</u>	<u>--</u>
Miscellaneous	<u>63,640</u>	<u>41,946</u>
Total Revenues	<u>\$ 4,575,385</u>	<u>\$ 4,667,517</u>

WILCOX COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
EXPENDITURES		
Current		
General Government		
Governing Body		
Personal Services and Employee Benefits	\$ 173,099	\$ 152,138
Purchased/Contracted Services	83,274	85,336
Supplies	4,411	3,426
Capital Outlay	4,161	--
Other Costs	--	152
Total Governing Body	<u>264,945</u>	<u>241,052</u>
Elections		
Personal Services and Employee Benefits	61,260	70,178
Purchased/Contracted Services	18,801	20,838
Supplies	6,245	2,805
Capital Outlay	2,246	--
Total Elections	<u>88,552</u>	<u>93,821</u>
Tax Commissioner		
Personal Services and Employee Benefits	139,876	147,151
Purchased/Contracted Services	36,341	26,782
Supplies	11,347	9,210
Capital Outlay	5,235	1,409
Total Tax Commissioner	<u>192,799</u>	<u>184,552</u>
Tax Assessor		
Personal Services and Employee Benefits	72,153	108,716
Purchased/Contracted Services	57,212	20,582
Supplies	2,264	772
Capital Outlay	--	734
Total Tax Assessor	<u>131,629</u>	<u>130,804</u>
Building and Plant		
Personal Services and Employee Benefits	4,052	10,786
Purchased/Contracted Services	22,833	13,919
Supplies	29,723	30,657
Capital Outlay	4,000	4,396
Total Building and Plant	<u>60,608</u>	<u>59,758</u>
Total General Government	<u>738,533</u>	<u>709,987</u>

WILCOX COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Judicial		
Superior Court		
Personal Services and Employee Benefits	4,574	3,439
Purchased/Contracted Services	64,159	62,466
Supplies	2,045	173
Total Superior Court	<u>70,778</u>	<u>66,078</u>
Clerk of Superior Court		
Personal Services and Employee Benefits	125,517	130,226
Purchased/Contracted Services	26,745	24,018
Supplies	8,430	7,504
Total Clerk of Superior Court	<u>160,692</u>	<u>161,748</u>
Magistrate Court		
Supplies	492	--
Total Magistrate Court	<u>492</u>	<u>--</u>
Probate Court		
Personal Services and Employee Benefits	189,450	187,344
Purchased/Contracted Services	17,720	16,160
Supplies	7,913	11,147
Capital Outlay	3,910	301
Total Probate Court	<u>218,993</u>	<u>214,952</u>
Public Defender		
Purchased/Contracted Services	6,213	11,465
Total Public Defender	<u>6,213</u>	<u>11,465</u>
Total Judicial	<u>457,168</u>	<u>454,243</u>
Public Safety		
Sheriff		
Personal Services and Employee Benefits	444,251	391,236
Purchased/Contracted Services	73,477	80,050
Supplies	77,195	69,931
Capital Outlay	11,010	1,950
Total Sheriff	<u>605,933</u>	<u>543,167</u>
Jail		
Personal Services and Employee Benefits	216,536	204,118
Purchased/Contracted Services	73,865	95,154
Supplies	58,322	67,981
Total Jail	<u>348,723</u>	<u>367,253</u>
Fire		
Purchased/Contracted Services	14,632	2,100
Supplies	3,366	645
Capital Outlay	--	3,500
Other Costs	9,000	9,000
Total Fire	<u>26,998</u>	<u>15,245</u>

WILCOX COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Emergency Medical Services		
Personal Services and Employee Benefits	732,712	726,248
Purchased/Contracted Services	70,813	49,095
Supplies	80,737	69,227
Capital Outlay	--	135,276
Total Emergency Medical Services	<u>884,262</u>	<u>979,846</u>
Coroner		
Personal Services and Employee Benefits	1,772	1,713
Purchased/Contracted Services	16,019	11,946
Supplies	1,137	628
Total Coroner	<u>18,928</u>	<u>14,287</u>
Emergency Management		
Personal Services and Employee Benefits	14,408	10,949
Purchased/Contracted Services	3,401	2,900
Supplies	86	2,484
Capital Outlay	31,425	--
Total Emergency Management	<u>49,320</u>	<u>16,333</u>
Total Public Safety	<u>1,934,164</u>	<u>1,936,131</u>
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	416,240	377,296
Purchased/Contracted Services	138,325	136,133
Supplies	125,367	97,052
Capital Outlay	6,950	3,290
Total Highways and Streets	<u>686,882</u>	<u>613,771</u>
Solid Waste and Recycling		
Personal Services and Employee Benefits	234	--
Purchased/Contracted Services	162,052	162,053
Total Solid Waste and Recycling	<u>162,286</u>	<u>162,053</u>
Closure and Post-closure Care		
Purchased/Contracted Services	23,979	27,431
Total Closure and Post-closure Care	<u>23,979</u>	<u>27,431</u>
Maintenance and Shop		
Personal Services and Employee Benefits	51,075	46,037
Purchased/Contracted Services	2,448	639
Supplies	7,588	13,682
Capital Outlay	--	450
Total Maintenance and Shop	<u>61,111</u>	<u>60,808</u>
Total Public Works	<u>934,258</u>	<u>864,063</u>

WILCOX COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Health and Welfare		
DFACS		
Other Costs	1,482	4,005
Total DFACS	<u>1,482</u>	<u>4,005</u>
Transit System Vans		
Purchased/Contracted Services	65,277	71,527
Supplies	2,650	--
Capital Outlay	45,469	46,791
Total Transit System Vans	<u>113,396</u>	<u>118,318</u>
Other Health and Welfare		
Purchased/Contracted Services	945	1,039
Other Costs	40,504	40,504
Total Other Health and Welfare	<u>41,449</u>	<u>41,543</u>
Total Health and Welfare	<u>156,327</u>	<u>163,866</u>
Culture and Recreation		
Recreation		
Personal Services and Employee Benefits	62,518	56,827
Purchased/Contracted Services	13,950	33,427
Supplies	52,609	58,308
Capital Outlay	--	1,606
Total Recreation	<u>129,077</u>	<u>150,168</u>
Agri-Center		
Purchased/Contracted Services	13,221	6,800
Supplies	8,330	5,700
Total Agri-Center	<u>21,551</u>	<u>12,500</u>
Community Service Center		
Purchased/Contracted Services	7,352	6,213
Supplies	12,476	13,081
Other Costs	660	720
Total Community Service Center	<u>20,488</u>	<u>20,014</u>
FSA Soil Conservation		
Purchased/Contracted Services	4,340	5,738
Supplies	6,817	6,737
Total FSA Soil Conservation	<u>11,157</u>	<u>12,475</u>
Libraries		
Other Costs	11,645	11,645
Total Libraries	<u>11,645</u>	<u>11,645</u>
Total Culture and Recreation	<u>193,918</u>	<u>206,802</u>

WILCOX COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Housing and Development		
County Extension		
Personal Services and Employee Benefits	29,808	25,017
Purchased/Contracted Services	22,611	24,732
Supplies	13,325	11,496
Total County Extension	<u>65,744</u>	<u>61,245</u>
Forest Services		
Other Costs	17,544	17,544
Total Forest Services	<u>17,544</u>	<u>17,544</u>
Economic Development		
Other Costs	10,000	10,000
Total Economic Development	<u>10,000</u>	<u>10,000</u>
Total Housing and Development	<u>93,288</u>	<u>88,789</u>
Debt Service	122,000	--
Total Expenditures	<u>\$ 4,629,656</u>	<u>\$ 4,423,881</u>

WILCOX COUNTY, GEORGIA

**Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended September 30, 2018**

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Referendum 4/1/2012 - 3/31/2018						
County Courthouse	\$ 500,000	\$ 981,072	\$ 976,094	\$ 4,978	\$ 981,072	100%
County Jail and Sheriff's Department	350,000	350,000	47,065	--	47,065	13%
EMS Services and Housing	97,200	97,200	35,220	28,691	63,911	66%
Old Health Department	65,000	--	--	--	--	0%
FSA and 4-H Building	50,000	50,000	26,793	3,200	29,993	60%
Rolling Stock	200,000	200,000	125,417	38,158	163,575	82%
County Roads, Streets Bridges	400,000	447,790	386,443	61,347	447,790	100%
Recreation Department	75,000	75,000	25,902	21,253	47,155	63%
Debt Reduction	400,000	277,495	151,656	37,652	189,308	68%
City of Abbeville	191,800	177,936	161,423	16,513	177,936	100%
City of Pineview	109,600	101,678	92,242	9,436	101,678	100%
City of Pitts	109,600	101,678	92,242	9,436	101,678	100%
City of Rochelle	191,800	177,960	161,447	16,513	177,960	100%
	<u>\$ 2,740,000</u>	<u>\$ 3,037,809</u>	<u>\$ 2,281,944</u>	<u>\$ 247,177</u>	<u>\$ 2,529,121</u>	
SPLOST 2012 Capital Projects Fund						
Total Expenditures				<u>\$ 247,177</u>		
				<u>\$ 247,177</u>		
Referendum 4/1/2018 - 3/31/2024						
County Projects	\$ 1,950,000	\$ 1,950,000				1%
Improving, Upgrading & Repairing Roads, Streets & Bridges			--	10,593	10,593	
Acquiring Materials for Roads, Streets & Bridges			--	--	--	
Repairing, Renovating, Upgrading & Improving County-owned Buildings & Facilities			--	--	--	
Acquiring EMS & Law Enforcement Vehicles			--	--	--	
Acquiring Fire & Rescue Equipment & Vehicles			--	--	--	
Constructing, Equipping & Furnishing a new EMS Building & Fire Stations			--	--	--	
Repairing, Renovating, Upgrading & Improving Buildings, Facilities, Parks & Grounds of the Recreation Department			--	--	--	
Acquiring Recreational Fixtures & Equipment			--	--	--	
Acquiring, Installing, Upgrading, Improving & Extending Water & Sewer Connections			--	--	--	
Abbeville	175,000	175,000	--	14,932	14,932	9%
Pineview	100,000	100,000	--	8,532	8,532	9%
Pitts	100,000	100,000	--	8,532	8,532	9%
Rochelle	175,000	175,000	--	14,932	14,932	9%
	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>	<u>\$ --</u>	<u>\$ 57,521</u>	<u>\$ 57,521</u>	
SPLOST 2018 Capital Projects Fund						
Total Expenditures				\$ 187,303		
Capital Leases				(129,782)		
				<u>\$ 57,521</u>		

WILCOX COUNTY, GEORGIA
Community Development Block Grant
Project Cost Schedule
Grant Award Number 17p-y-156-1-5967
From Inception and for the Year Ended September 30, 2018

Program Activity	CDBG Activity Number	Project Authorization	Revised Project Authorization	Prior Year	Current Year	Total To Date	Questioned Costs (If Applicable)
Contingencies-Unprogrammed Funds	C-022-00	\$ 54,982	\$ 54,982	\$ --	\$ --	\$ --	\$ --
Engineering-Street Improvements /							
Flood & Drainage	T-03K-00	34,000	34,000	--	11,079	11,079	--
Street Improvements	P-03K-01	395,797	395,797	--	--	--	--
Flood & Drainage Facilities	P-03K-02	100,000	100,000	--	--	--	--
Administration	A-21A-00	37,326	37,326	--	10,892	10,892	--
		<u>\$ 622,105</u>	<u>\$ 622,105</u>	<u>\$ --</u>	<u>\$ 21,971</u>	<u>\$ 21,971</u>	<u>\$ --</u>

WILCOX COUNTY, GEORGIA
Community Development Block Grant
Source & Application of Funds Schedule
Grant Award Number 17p-y-156-1-5967
From Inception and for the Year Ended September 30, 2018

I.	Total Fiscal Year <u>2017</u> CDBG Funds Awarded to Recipient:	<u>\$ 622,105</u>
II.	Total Amount Drawdown by Recipient from DCA:	<u>\$ 21,971</u>
III.	Less: CDBG Funds Expended by Recipient:	<u>\$ 21,971</u>
IV.	Amount of Fiscal Year <u>2017</u> CDBG Funds held by Recipient:	<u>\$ --</u>

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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 Board of County Commissioners
Wilcox County, Georgia

We have audited, in accordance with the 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 Wilcox County, Georgia, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise Wilcox County, Georgia's basic financial statements, and have issued our report thereon dated September 30, 2019. Our report includes a reference to other auditors who audited the financial statements of the Wilcox County Board of Health, as described in our report on Wilcox 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 of the financial statements, we considered Wilcox 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 Wilcox County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Wilcox County, Georgia's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Wilcox 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 that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2018-1 and 2018-2.

Wilcox County, Georgia's Response to Findings

Wilcox County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Wilcox 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.

MEEKS CPA, LLP

Ocilla, Georgia
September 30, 2019

WILCOX COUNTY, GEORGIA
Schedule of Findings and Responses
For the Year Ended September 30, 2018

2018-001

Condition

An annual budget was not adopted for the Sheriff's Drug Special Revenue Fund as required by the Official Code of Georgia Annotated section 36-81-3.

Recommendation

The County should adopt an annual balanced budget for the fund.

Views of Responsible Officials and Planned Corrective Action

The County intends to adopt an annual balanced budget for all funds required by Georgia law.

2018-002

Condition

The Official Code of Georgia Annotated section 48-8-121 requires special purpose local option sales tax (SPLOST) proceeds to be kept in a separate account from other funds of the County and shall not in any manner be commingled with other funds of the County. During the fiscal year ended September 30, 2018, proceeds from the April 1, 2018 – March 31, 2024 SPLOST were not kept in a separate account from the April 1, 2012 – March 31, 2018 SPLOST.

Recommendation

The County should establish and utilize separate bank accounts for each SPLOST authorized and prohibit commingling of SPLOST funds.

Views of Responsible Officials and Planned Corrective Action

The County will keep the proceeds from each SPLOST authorized in accounts separate other County resources and will not commingle SPLOST funds prior to expenditure.