

**WILCOX COUNTY, GEORGIA**  
**Annual Financial Report**  
**For The Fiscal Year Ended**  
**September 30, 2013**

**MEEKS CPA, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS  
Ocilla, Georgia



**WILCOX COUNTY, GEORGIA**  
**Annual Financial Report**  
**For The Fiscal Year Ended September 30, 2013**

**TABLE OF CONTENTS**

---

	<u>Page</u>
<b>INDEPENDENT AUDITOR'S REPORT</b>	1
<b>BASIC FINANCIAL STATEMENTS</b>	
<b>Government-wide Financial Statements</b>	
Statement of Net Position	5
Statement of Activities	6
<b>Fund Financial Statements</b>	
Balance Sheet - Governmental Funds	8
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	9
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	10
Statement of Fiduciary Net Position - Fiduciary Funds	11
Statement of Changes in Fiduciary Net Position - Fiduciary Funds	12
<b>Notes to the Financial Statements</b>	13
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund	28
E-911 Special Revenue Fund - Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	30
TSPLOST Special Revenue Fund - Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	31
Schedule of Funding Progress - Pension Plan	32
Notes to the Required Supplementary Information	33
<b>COMBINING AND INDIVIDUAL FUND STATEMENTS</b>	
<b>Major Governmental Funds</b>	
<b>General Fund</b>	
Balance Sheet	36
Statement of Revenues, Expenditures and Changes in Fund Balances	37
<b>E-911 Special Revenue Fund</b>	
Balance Sheet	38
Statement of Revenues, Expenditures and Changes in Fund Balances	39
<b>TSPLOST Special Revenue Fund</b>	
Balance Sheet	40
Statement of Revenues, Expenditures and Changes in Fund Balances	41
<b>SPLOST 2006 Capital Projects Fund</b>	
Balance Sheet	42
Statement of Revenues, Expenditures and Changes in Fund Balances	43
<b>SPLOST 2012 Capital Projects Fund</b>	
Balance Sheet	44
Statement of Revenues, Expenditures and Changes in Fund Balances	45

**WILCOX COUNTY, GEORGIA**  
**Annual Financial Report**  
**For The Fiscal Year Ended September 30, 2013**

**TABLE OF CONTENTS**

	<u>Page</u>
<b>Nonmajor Governmental Funds</b>	
Combining Balance Sheet	48
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	50
<b>Cedar Creek Fire Special Revenue Fund</b>	
Balance Sheet	52
Statement of Revenues, Expenditures and Changes in Fund Balances	53
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	54
<b>Jail Special Revenue Fund</b>	
Balance Sheet	55
Statement of Revenues, Expenditures and Changes in Fund Balances	56
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	57
<b>Drug Abuse Treatment Special Revenue Fund</b>	
Balance Sheet	58
Statement of Revenues, Expenditures and Changes in Fund Balances	59
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	60
<b>Juvenile Services Special Revenue Fund</b>	
Balance Sheet	61
Statement of Revenues, Expenditures and Changes in Fund Balances	62
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	63
<b>Sheriff's Drug Special Revenue Fund</b>	
Balance Sheet	64
Statement of Revenues, Expenditures and Changes in Fund Balances	65
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	66
<b>CDBG Drainage &amp; Streets Capital Projects Fund</b>	
Balance Sheet	67
Statement of Revenues, Expenditures and Changes in Fund Balances	68
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	69
<b>Fiduciary Funds</b>	
Combining Statement of Fiduciary Net Position	72
<b>SUPPLEMENTAL SCHEDULES</b>	
Schedule of Revenues - General Fund	75
Schedule of Expenditures - General Fund	76
Schedule of Projects Constructed with Special Sales Tax Proceeds	80
<b>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</b>	81
Schedule of Findings and Responses	83

# MEEKS CPA, LLP

CERTIFIED PUBLIC ACCOUNTANTS

225 East Fourth Street  
P.O. Box 605  
Ocilla, Georgia 31774

PATRICK M. ASHLEY, CPA  
WALTER H. SUMNER, CPA  
MICHAEL I. SIRMANS, CPA  
D. ANTHONY ECKLER, CPA  
CARRIE E. PUTNAL, CPA

Members:  
American Institute of  
Certified Public Accountants  
Georgia Society of  
Certified Public Accountants

## 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, 2013, and the related notes to the financial statements, which collectively comprise the City'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 56.4 percent, 55 percent, and 100 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, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof 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 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 nonmajor fund financial statements 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 nonmajor fund financial statements 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 nonmajor fund financial statements 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 February 28, 2014, 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*

MEEKS CPA, LLP

Ocilla, Georgia

March 07, 2014

## **BASIC FINANCIAL STATEMENTS**



**WILCOX COUNTY, GEORGIA**  
**Statement of Net Position**  
**September 30, 2013**

	Primary Government		Component Units	
	Governmental Activities	Primary Government	Board Of Health	Development Authority
<b>ASSETS</b>				
Cash & Cash Equivalents	\$ 866,267	\$ 866,267	\$ 210,873	\$ 23,742
Receivables (Net of Allowance for Uncollectibles)	259,796	259,796	--	--
Property Held for Resale	--	--	--	140,177
Prepaid Items	70,023	70,023	--	--
Capital Assets not Being Depreciated	820,063	820,063	--	--
Capital Assets Net of Accumulated Depreciation	3,702,125	3,702,125	1,343	--
Total Assets	<u>5,718,274</u>	<u>5,718,274</u>	<u>212,216</u>	<u>163,919</u>
<b>LIABILITIES</b>				
Accounts Payable	531,941	531,941	--	--
Accrued Wages, Withholdings & Benefits	28,474	28,474	--	--
Compensated Absences Payable	2,204	2,204	--	--
Noncurrent Liabilities				
Due within One Year	22,162	22,162	2,449	--
Due in more than One Year	248,335	248,335	9,798	--
Total Liabilities	<u>833,116</u>	<u>833,116</u>	<u>12,247</u>	<u>--</u>
<b>NET POSITION</b>				
Net Investment in Capital Assets	4,302,071	4,302,071	1,343	--
Restricted				
Restricted for Public Works	780,042	780,042	--	--
Restricted for Capital Outlay	79,443	79,443	--	--
Restricted for Prior Year Program Income	--	--	43,394	--
Restricted for Special Programs	--	--	124,542	--
Unrestricted	(276,398)	(276,398)	30,690	163,919
Total Net Position	<u>\$ 4,885,158</u>	<u>\$ 4,885,158</u>	<u>\$ 199,969</u>	<u>\$ 163,919</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, 2013**

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES		
		Charges For Services	Operating Grants & Contributions	Capital Grants & Contributions
<b>Primary Government</b>				
<b>Governmental Activities</b>				
General Government	\$ 694,203	\$ 314,533	\$ --	\$ --
Judicial	401,740	103,637	--	--
Public Safety	1,496,370	149,136	24,342	2,032
Public Works	1,196,676	9,876	719,996	27,977
Health & Welfare	122,349	--	75,035	--
Culture & Recreation	205,778	45,675	550	--
Housing & Development	64,661	--	--	--
Interest On Long-Term Debt	359	--	--	--
Total Governmental Activities	<u>4,182,136</u>	<u>622,857</u>	<u>819,923</u>	<u>30,009</u>
Total Primary Government	<u>\$ 4,182,136</u>	<u>\$ 622,857</u>	<u>\$ 819,923</u>	<u>\$ 30,009</u>
<b>Component Units</b>				
Board Of Health	\$ 231,821	\$ 102,825	\$ 157,892	\$ --
Development Authority	900	--	--	--
Total Component Units	<u>\$ 232,721</u>	<u>\$ 102,825</u>	<u>\$ 157,892</u>	<u>\$ --</u>
General Revenues				
Taxes				
Real Property				
Personal Property				
Real Estate Transfer (Intangible)				
General Sales & Use				
Business				
Penalties & Interest on Delinquent Taxes				
Interest Revenue				
Miscellaneous				
Gain On Disposition Of Capital Assets				
Total General Revenues				
Change In Net Position				
Net Position - Beginning				
Net Position - Ending				

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

<b>NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION</b>			
<b>Primary Government</b>		<b>Component Units</b>	
<b>Governmental Activities</b>	<b>Total</b>	<b>Board Of Health</b>	<b>Development Authority</b>
\$ (379,670)	\$ (379,670)		
(298,103)	(298,103)		
(1,320,860)	(1,320,860)		
(438,827)	(438,827)		
(47,314)	(47,314)		
(159,553)	(159,553)		
(64,661)	(64,661)		
(359)	(359)		
<u>(2,709,347)</u>	<u>(2,709,347)</u>		
<u>(2,709,347)</u>	<u>(2,709,347)</u>		
		\$ 28,896	\$ --
		--	(900)
		<u>28,896</u>	<u>(900)</u>
2,242,693	2,242,693	--	--
388,476	388,476	--	--
38,824	38,824	--	--
880,984	880,984	--	--
211,388	211,388	--	--
43,050	43,050	--	--
2,205	2,205	--	26
58,331	58,331	--	--
94,480	94,480	--	--
<u>3,960,431</u>	<u>3,960,431</u>	<u>--</u>	<u>26</u>
1,251,084	1,251,084	28,896	(874)
3,634,074	3,634,074	171,073	164,793
<u>\$ 4,885,158</u>	<u>\$ 4,885,158</u>	<u>\$ 199,969</u>	<u>\$ 163,919</u>

**WILCOX COUNTY, GEORGIA**  
**Balance Sheet**  
**Governmental Funds**  
**September 30, 2013**

	<u>General</u>	<u>E-911</u>	<u>TSPLOST</u>	<u>SPLOST 2006</u>	<u>SPLOST 2012</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>							
Cash & Cash Equivalents	\$ 731,761	\$ 402	\$ 42,821	\$ 66,805	\$ 3,369	\$ 21,109	\$ 866,267
Receivables (Net of Allowance for Uncollectibles)	160,103	43,954	20,785	--	34,738	216	259,796
Due from Other Funds	22,552	--	--	3,999	--	918	27,469
Total Assets	<u>\$ 914,416</u>	<u>\$ 44,356</u>	<u>\$ 63,606</u>	<u>\$ 70,804</u>	<u>\$ 38,107</u>	<u>\$ 22,243</u>	<u>\$ 1,153,532</u>
<b>LIABILITIES</b>							
Accounts Payable	\$ 474,473	\$ 28,000	\$ --	\$ 13,023	\$ 16,445	\$ --	\$ 531,941
Accrued Wages, Withholdings & Benefits	28,474	--	--	--	--	--	28,474
Compensated Absences Payable	2,204	--	--	--	--	--	2,204
Due to Other Funds	4,867	17,073	--	--	--	5,529	27,469
Total Liabilities	<u>510,018</u>	<u>45,073</u>	<u>--</u>	<u>13,023</u>	<u>16,445</u>	<u>5,529</u>	<u>590,088</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenue							
Property Taxes	93,093	--	--	--	--	--	93,093
Total Deferred Inflows Of Resources	<u>93,093</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>93,093</u>
<b>FUND BALANCES</b>							
Restricted	716,436	--	63,606	57,781	21,662	--	859,485
Assigned	--	--	--	--	--	16,714	16,714
Unassigned	(405,131)	(717)	--	--	--	--	(405,848)
Total Fund Balances	<u>311,305</u>	<u>(717)</u>	<u>63,606</u>	<u>57,781</u>	<u>21,662</u>	<u>16,714</u>	<u>470,351</u>
Total Liabilities, Deferred Inflows of Resources & Fund Balances	<u>\$ 914,416</u>	<u>\$ 44,356</u>	<u>\$ 63,606</u>	<u>\$ 70,804</u>	<u>\$ 38,107</u>	<u>\$ 22,243</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.	4,522,188
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	93,093
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.	70,023
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Capital Leases	\$ (220,117)
Compensated Absences	(23,715)
Net Pension Obligation	(11,665)
Closure & Post-Closure Care Costs	(15,000)
Total long-term liabilities	<u>(270,497)</u>
Net Position Of Governmental Activities	<u>\$ 4,885,158</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, 2013**

	General	E-911	TSPLOST	SPLOST 2006	SPLOST 2012	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>							
Taxes	\$ 3,152,895	\$ --	\$ 191,892	\$ --	\$ 466,401	\$ 3,853	\$ 3,815,041
Licenses & Permits	25,476	--	--	--	--	--	25,476
Intergovernmental	811,063	--	--	--	--	27,545	838,608
Charges for Services	366,770	126,974	--	--	--	--	493,744
Fines & Forfeitures	87,314	--	--	--	--	16,323	103,637
Investment Income	2,104	21	45	277	155	35	2,637
Contributions & Donations	10,892	--	--	--	--	--	10,892
Miscellaneous	53,311	--	--	--	--	5,020	58,331
Total Revenues	<u>4,509,825</u>	<u>126,995</u>	<u>191,937</u>	<u>277</u>	<u>466,556</u>	<u>52,776</u>	<u>5,348,366</u>
<b>EXPENDITURES</b>							
Current							
General Government	656,613	--	--	--	--	--	656,613
Judicial	399,685	--	--	--	--	--	399,685
Public Safety	1,266,453	141,487	--	--	--	21,760	1,429,700
Public Works	746,329	--	128,331	--	--	--	874,660
Health & Welfare	117,235	--	--	--	--	--	117,235
Culture & Recreation	165,577	--	--	--	--	--	165,577
Housing & Development	64,201	--	--	--	--	--	64,201
Capital Outlay	--	--	--	384,369	464,957	40,593	889,919
Debt Service	4,960	--	--	1,886	15,310	--	22,156
Intergovernmental	--	--	--	--	102,508	--	102,508
Total Expenditures	<u>3,421,053</u>	<u>141,487</u>	<u>128,331</u>	<u>386,255</u>	<u>582,775</u>	<u>62,353</u>	<u>4,722,254</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,088,772</u>	<u>(14,492)</u>	<u>63,606</u>	<u>(385,978)</u>	<u>(116,219)</u>	<u>(9,577)</u>	<u>626,112</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	--	29,443	--	--	--	1,175	30,618
Transfers Out	(30,618)	--	--	--	--	--	(30,618)
Proceeds of Capital Asset Dispositions	60,473	--	--	--	--	--	60,473
Capital Leases	--	--	--	218,000	--	--	218,000
Insurance Recoveries	20,007	--	--	--	--	--	20,007
Total Other Financing Sources (Uses)	<u>49,862</u>	<u>29,443</u>	<u>--</u>	<u>218,000</u>	<u>--</u>	<u>1,175</u>	<u>298,480</u>
Net Change in Fund Balances	1,138,634	14,951	63,606	(167,978)	(116,219)	(8,402)	924,592
Fund Balances - Beginning	(827,329)	(15,668)	--	225,759	137,881	25,116	(454,241)
Fund Balances - Ending	<u>\$ 311,305</u>	<u>\$ (717)</u>	<u>\$ 63,606</u>	<u>\$ 57,781</u>	<u>\$ 21,662</u>	<u>\$ 16,714</u>	<u>\$ 470,351</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, 2013**

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* \$ 924,592

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	787,343
Depreciation Expense	(246,679)
	540,664

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	(266,408)
Accumulated Depreciation	266,408
Trade-Ins	14,000
	14,000

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	(9,626)
	(9,626)

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 issuance costs, 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	(218,000)
Principal Repayments	
Capital Leases	16,837
	(201,163)

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	(18,919)
Net Pension Obligation	64
Prepaid Items	1,472
	(17,383)

Change in net position of governmental activities reported in the <i>Statement of Activities</i>	\$ 1,251,084
--	--------------

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, 2013**

	<b>Will Duncan Private- Purpose Trust Fund</b>	<b>Agency Funds</b>
<b>ASSETS</b>		
Cash & Cash Equivalents	\$ 141,385	\$ 292,558
Total Assets	<u>141,385</u>	<u>292,558</u>
<b>LIABILITIES</b>		
Due To Others	--	292,558
Total Liabilities	<u>--</u>	<u>292,558</u>
<b>NET POSITION</b>		
Held In Trust For Pension Benefits & Other Purposes (See Schedule Of Funding Progress)	<u>\$ 141,385</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, 2013**

---

	<b>Will Duncan Private-Purpose Trust Fund</b>
<b>ADDITIONS</b>	
Interest & Dividends	\$ 3,931
Total Additions	<u>3,931</u>
Changes In Net Position	3,931
Net Position - Beginning	<u>137,454</u>
<b>NET POSITION - ENDING</b>	<u><u>\$ 141,385</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 was organized under Act of December 22, 1857, from the counties of Irwin, Dooly 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.

As required by generally accepted accounting principles, these financial statements present the government, Wilcox County, Georgia, and its component units. Component units are legally separate entities for which the elected officials of the primary government are financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County.

*Discretely Presented Component Units*

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

Wilcox County Public Health Center  
Rochelle, Georgia

The Wilcox County Development 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 and Fund Financial Statements**

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

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

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

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Property taxes, 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. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

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

The *E-911 Fund* is used to account for operations of the E-911 center.

The *TSPLOST Fund* is used to account for the collection of the discretionary portion of the TSPLOST proceeds and expenditures for transportation projects that are not capital projects.

The *SPLOST 2006 Fund* accounts for the proceeds of the special one percent special purpose sales tax which was adopted by the voters of Wilcox County for a period of six years ending March 31, 2012 for financing certain capital outlay projects. The County projects are the recreational complex, roads, streets, and bridges. The municipal projects are roads, streets, bridges, and acquisition and restoration of historical landmarks for the City of Abbeville; roads, streets, bridges, and the community center for the City of Pineview; roads, streets, and bridges for the City of Rochelle; and roads, streets, and bridges for the City of Pitts.

The *SPLOST 2012 Fund* accounts for the proceeds of the special one percent special purpose sales tax which was adopted by the voters of Wilcox County for a period of six years ending March 31, 2018 for financing certain capital outlay projects. The County projects are improvements to the courthouse, jail and sheriff's department, EMS services and housing, old health department, farm service agency and 4-H building, rolling stock, roads, streets, bridges, recreation, and debt reduction. The municipal projects are roads, streets, and bridges and building construction and improvements for the City of Abbeville; water and drainage projects, streets and roads, and parks and recreation for the City of Pineview; roads, streets, bridges, and water projects for the City of Rochelle; roads, streets, bridges, fire department, clerk's office, and recreation projects for the City of Pitts.

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.

**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2013**

---

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

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

**D. Assets, Liabilities and Equity**

**1. Deposits and Investments**

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.

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.

**2. Receivables and Payables**

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either "due from/to other funds" (i.e., the current portion of interfund loans) or "advances from/to other funds" (i.e., the non-current portion of interfund loans). All other outstanding material balances between funds are reported as "due from/to other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, if any, are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance for uncollectibles.

Property taxes were levied on August 10, 2012, payable December 20, 2012, and attached as an enforceable lien on property as of January 1, 2012.

**3. Inventories & 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 include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost which exceeds certain capitalization thresholds and has an estimated useful life in excess of two years. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market

**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2013**

---

value at the date of donation. All general infrastructure assets acquired or constructed after September 30, 2003 are reported in the government-wide financial statements. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the primary government, as well as the component units, 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 & Equipment	\$ 5,000	3-15
Improvements	\$ 5,000	10-20
Public Domain Infrastructure	\$ 25,000	15-50
Water & Sewer Systems	\$ 5,000	15-50

**5. 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.

**6. 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.

**7. 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 will not be recognized as an outflow of resources (expense/expenditure) until then.

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 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, which qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds

**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2013**

---

balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**8. Fund Balance & Net Position**

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balance is classified 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 Board of County Commissioners can establish, modify, or rescind a fund balance commitment by board approval and is the County's highest level of decision making authority.

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.

It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied in calculating the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements.

**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2013**

---

**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except the capital projects funds, which adopt project-length budgets. 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.

**B. Excess of Expenditures Over Appropriations**

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

	<u>Budget</u>	<u>Actual</u>	<u>Excess</u>
General Fund			
Governing Body	\$ 222,590	\$ 223,760	\$ (1,170)
Registrar	40,177	42,133	(1,956)
Tax Commissioner	165,455	176,788	(11,333)
Tax Assessor	114,081	121,676	(7,595)
Clerk of Superior Court	145,827	147,012	(1,185)
Magistrate Court	57,029	59,624	(2,595)
Probate Court	122,563	123,153	(590)
Sheriff	519,985	536,165	(16,180)
Emergency Medical Services	310,935	384,638	(73,703)
Emergency Management	24,514	33,631	(9,117)
Maintenance & Shop	63,288	64,936	(1,648)
Other Health & Welfare	--	32,405	(32,405)
Recreation	114,097	124,692	(10,595)
Community Service Center	14,044	15,738	(1,694)
County Extension	39,117	47,385	(8,268)
Transfers Out	--	30,618	(30,618)
E-911 Special Revenue Fund	115,000	141,487	(26,487)
Cedar Creek Fire Special Revenue Fund	6,735	9,916	(3,181)
Drug Abuse Treatment Special Revenue Fund	6,975	12,443	(5,468)
Juvenile Services Special Revenue Fund	500	2,806	(2,306)

**C. Deficit Fund Equity**

The following funds had deficit fund equity at September 30, 2013:

E-911 Special Revenue Fund	\$ 717
----------------------------	--------

**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2013**

---

**III. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

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, 2013, 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**

Receivables at year-end for the County's individual major funds and nonmajor funds in the aggregate, including applicable allowances for uncollectible accounts, were as follows:

	General	E-911	TSPLOST	SPLOST 2012	Nonmajor Governmental Funds	Total
Taxes	\$ 138,531	\$ --	\$ --	\$ --	\$ 216	\$ 138,747
Accounts	1,817	43,954	--	--	--	45,771
Intergovernmental	27,070	--	20,785	34,738	--	82,593
Gross Receivables	167,418	43,954	20,785	34,738	216	267,111
Less: Allowance for Uncollectibles	(7,315)	--	--	--	--	(7,315)
	<u>\$ 160,103</u>	<u>\$ 43,954</u>	<u>\$ 20,785</u>	<u>\$ 34,738</u>	<u>\$ 216</u>	<u>\$ 259,796</u>

Governmental funds report *unavailable revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of *unearned revenue* reported in the governmental funds were as follows:

	Unavailable
Property Taxes (General Fund)	\$ 93,093
	<u>\$ 93,093</u>

**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2013**

**C. Capital Assets**

Capital asset activity for the year ended September 30, 2013, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 334,755	\$ --	\$ --	\$ 334,755
Construction in progress	707,813	492,671	(715,176)	485,308
Total capital assets, not being depreciated	<u>1,042,568</u>	<u>492,671</u>	<u>(715,176)</u>	<u>820,063</u>
Capital assets, being depreciated:				
Buildings	2,197,085	--	--	2,197,085
Infrastructure	1,741,090	715,176	--	2,456,266
Improvements other than buildings	181,314	--	--	181,314
Machinery & equipment	2,607,132	308,672	(266,408)	2,649,396
Total capital assets, being depreciated	<u>6,726,621</u>	<u>1,023,848</u>	<u>(266,408)</u>	<u>7,484,061</u>
Less accumulated depreciation for:				
Buildings	(1,370,305)	(45,270)	--	(1,415,575)
Infrastructure	(222,103)	(47,997)	--	(270,100)
Improvements other than buildings	(98,940)	(15,214)	--	(114,154)
Machinery & equipment	(2,110,317)	(138,198)	266,408	(1,982,107)
Total accumulated depreciation	<u>(3,801,665)</u>	<u>(246,679)</u>	<u>266,408</u>	<u>(3,781,936)</u>
Total capital assets, being depreciated, net	<u>2,924,956</u>	<u>777,169</u>	<u>--</u>	<u>3,702,125</u>
Governmental activities capital assets, net	<u>\$ 3,967,524</u>	<u>\$ 1,269,840</u>	<u>\$ (715,176)</u>	<u>\$ 4,522,188</u>

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

Governmental activities	
General Government	\$ 19,470
Judicial	1,152
Public Safety	75,464
Public Works	107,204
Health and Welfare	6,755
Culture and Recreation	36,634
Total depreciation expense - governmental activities	<u>\$ 246,679</u>



**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2013**

---

**D. Interfund Receivables, Payables, and Transfers**

The composition of interfund balances as of September 30, 2013 is as follows:

*Due from / to other funds:*

Receivable Fund	Payable Fund	Amount
General Fund	E-911 Special Revenue Fund	\$ 17,073
General Fund	Nonmajor Governmental Funds	5,479
SPLOST 2006 Capital Projects Fund	General Fund	3,999
Nonmajor Governmental Funds	General Fund	868
Nonmajor Governmental Funds	Nonmajor Governmental Funds	50
		<u>\$ 27,469</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. A Nonmajor Governmental Fund owes the General Fund \$17,073 for E-911 expenditures financed by the General Fund. The General Fund owes the SPLOST 2006 Fund \$3,999 for expenditures originally categorized as SPLOST projects which were subsequently re-classified as General Fund expenditures after year-end. The balance will be reimbursed by the General Fund.

*Interfund transfers:*

Transfer In	Transfer Out	Amount
E-911 Special Revenue Fund	General Fund	\$ 29,443
Nonmajor Governmental Funds	General Fund	1,175
		<u>\$ 30,618</u>

The General Fund transferred \$29,443 to a Nonmajor Governmental Fund to finance E-911 operations. The General Fund transferred \$1,175 to a Nonmajor Governmental Fund to finance fire operations.

**E. Short-Term Debt**

The County entered into note agreements to finance maintenance and operations. Short-term liability activity for the year ended September 30, 2013 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
Notes Payable	\$ 700,000	\$ --	\$ (700,000)	\$ --
	<u>\$ 700,000</u>	<u>\$ --</u>	<u>\$ (700,000)</u>	<u>\$ --</u>

**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2013**

**F. Capital Leases**

*Capital Leases.* 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.

Capital assets subject to lease obligations at September 30, 2013 were as follows:

	Governmental Activities
Machinery and Equipment	\$ 236,400
Less: Accumulated Depreciation	(10,993)
Total	<u>\$ 225,407</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2013 were as follows:

Year Ending September 30	Governmental Activities
2014	\$ 26,276
2015	22,632
2016	22,632
2017	22,632
2018	142,746
Total Minimum Lease Payments	<u>236,918</u>
Less: Amounts Representing Interest	(16,801)
Present Value Of Minimum Lease Payments	<u>\$ 220,117</u>

*Changes in General Long-Term Liabilities*

Long-term liability activity for the year ended September 30, 2013, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 4,796	\$ 18,919	\$ --	\$ 23,715	\$ --
Net Pension Obligation	11,729	--	(64)	11,665	--
Capital Leases	18,954	218,000	(16,837)	220,117	22,162
Notes Payable	--	--	--	--	--
Closure & Post-Closure Care Costs	15,000	--	--	15,000	--
	<u>\$ 50,479</u>	<u>\$ 236,919</u>	<u>\$ (16,901)</u>	<u>\$ 270,497</u>	<u>\$ 22,162</u>

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

**G. 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

**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2013**

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 fifteen years. This exact time period cannot be determined. The County estimates a liability of \$15,000 for methane and groundwater remediation costs. This amount is not reported in the fund financial statements because it is not expected to be paid with expendable available financial resources. Actual costs may be higher due to inflation, deflation, changes in technology, or changes in regulation.

**H. Fund Balances**

The classifications of fund balances of governmental funds at September 30, 2013 were as follows:

	General	E-911	TSPLOST	SPLOST 2006	SPLOST 2012	Other Governmental Funds	Total Governmental Funds
Restricted							
Public Works	\$ 716,436	\$ --	\$ 63,606	\$ --	\$ --	\$ --	\$ 780,042
Capital Outlay	--	--	--	57,781	21,662	--	79,443
	<u>716,436</u>	<u>--</u>	<u>63,606</u>	<u>57,781</u>	<u>21,662</u>	<u>--</u>	<u>859,485</u>
Assigned							
Public Safety	--	--	--	--	--	15,627	15,627
Capital Outlay	--	--	--	--	--	1,087	1,087
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>16,714</u>	<u>16,714</u>
Unassigned, Reported In							
General Fund	(405,131)	--	--	--	--	--	(405,131)
Special Revenue Funds	--	(717)	--	--	--	--	(717)
	<u>(405,131)</u>	<u>(717)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(405,848)</u>
Total Fund Balances	<u>\$ 311,305</u>	<u>\$ (717)</u>	<u>\$ 63,606</u>	<u>\$ 57,781</u>	<u>\$ 21,662</u>	<u>\$ 16,714</u>	<u>\$ 470,351</u>

**IV. OTHER INFORMATION**

**A. 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 \$1,000,000 for liability and \$8,328,699 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.

**B. 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.

Wilcox County contracted with Crisp Regional Hospital to operate a county-wide ambulance service. The County pays Crisp Regional Hospital its costs and expenses in operating the EMS, adjusted to the Hospital's net after the deduction of the actual income received from customers, state and federal sources. There is an annual settlement based upon the Hospital's June 30 annual audit. The settlement amount for the June 30, 2013 year end of the Hospital was \$298,473 and is included in the County's accounts payable at September 30, 2013.

If the Hospital's costs and expenses to operate the EMS exceed revenues from customers, state and federal sources for the period July, August, and September 2013 a contingent liability would exist. The amount of this contingent liability for the three month period is unknown. The County does not expect it to be significant to the financial statements.

**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2013**

---

**C. Pensions**

*Plan Description*

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 Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of The Plan, as provided in Section 19.02 of the ACCG Plan document. A financial report for the Wilcox County Defined Benefit Plan may be obtained by writing to Wilcox County, Georgia, Abbeville, Georgia 31001.

*Funding Policy*

The County employees are not required to contribute to the Plan. The County is required to contribute an actuarially determined amount annually to the Plan's trust. The contribution is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in the State of Georgia statutes. The ACCG Plan trustees revised the funding policy for the 2012 plan year. As approved by the trustees, the required contribution for 2012, \$71,098, was the minimum contribution less accumulated contribution credits.

*Annual Pension Cost & Net Pension Obligation*

For 2012, the County's annual pension cost was \$71,034. The required and actual contributions were \$71,098.

Annual Required Contribution (ARC)	\$ 71,098
Interest On Net Pension Obligation	909
Adjustment To ARC	<u>(973)</u>
Annual Pension Cost	71,034
Contributions Made	<u>(71,098)</u>
Increase (Decrease) In Net Pension Obligation	(64)
Net Pension Obligation Beginning Of Year	<u>11,729</u>
Net Pension Obligation End Of Year	<u><u>\$ 11,665</u></u>

*Three Year Trend Information*

Plan Year	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2010	\$ 88,167	102 %	\$ 9,697
2011	90,927	98	11,729
2012	71,034	100	11,665

The required contribution was determined as part of the January 1, 2012 actuarial valuation, using the projected unit credit actuarial cost method. The actuarial assumptions included (a) 7.75% investment rate of return and (b) projected salary increases of 4.0%-6.5% based on age. Both (a) and (b) included an inflation component of 3%. The actuarial value of Plan assets was determined using techniques that smooth the effect of random variations in financial market values of investments. The unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period as of January 1, 2012 was 9 years.

**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2013**

---

*Funded Status & Funding Progress*

As of January 1, 2012, the most recent actuarial valuation date, the plan was 69.6% funded. The actuarial accrued liability for benefits was \$1,333,359, and the actuarial value of assets was \$928,250, resulting in an unfunded actuarial accrued liability (UAAL) of \$405,109. The covered payroll (annual payroll of active employees covered by the plan) was \$991,842, and the ratio of the UAAL to the covered payroll was 40.8%.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**D. 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, 2013, 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

**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, 2013**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 3,117,719	\$ 3,117,719	\$ 3,152,895	\$ 35,176
Licenses & Permits	28,000	28,000	25,476	(2,524)
Intergovernmental	4,000	113,850	811,063	697,213
Charges for Services	139,000	139,000	366,770	227,770
Fines & Forfeitures	105,000	105,000	87,314	(17,686)
Interest Revenue	3,000	3,000	2,104	(896)
Contributions & Donations	--	--	10,892	10,892
Miscellaneous	62,456	62,456	53,311	(9,145)
Total Revenues	<u>3,459,175</u>	<u>3,569,025</u>	<u>4,509,825</u>	<u>940,800</u>
<b>EXPENDITURES</b>				
Governing Body	220,324	222,590	223,760	(1,170)
Elections	35,500	35,500	29,287	6,213
Registrar	40,582	40,177	42,133	(1,956)
Tax Commissioner	165,672	165,455	176,788	(11,333)
Tax Assessor	114,226	114,081	121,676	(7,595)
Building & Plant	73,710	63,575	61,921	1,654
Superior Court	96,486	96,486	67,253	29,233
Clerk of Superior Court	145,772	145,827	147,012	(1,185)
Magistrate Court	57,761	57,029	59,624	(2,595)
Probate Court	122,824	122,563	123,153	(590)
Probate Court (Juvenile)	4,000	4,000	400	3,600
Public Defender	3,897	3,897	2,243	1,654
Sheriff	397,651	519,985	536,165	(16,180)
Jail	231,812	302,346	288,848	13,498
Fire	5,000	8,714	5,000	3,714
Emergency Medical Services	320,735	310,935	384,638	(73,703)
Coroner	13,185	20,507	18,171	2,336
E-911	29,704	29,948	--	29,948
Emergency Management	12,951	24,514	33,631	(9,117)
Highways & Streets	642,458	624,196	502,013	122,183
Solid Waste & Recycling	162,000	163,975	162,050	1,925
Closure & Post-closure Care	19,312	19,312	17,330	1,982
Maintenance & Shop	62,516	63,288	64,936	(1,648)
DFACS	7,200	7,200	1,654	5,546
Transit System Vans	5,000	118,916	83,176	35,740
Other Health & Welfare	--	--	32,405	(32,405)
Recreation	78,175	114,097	124,692	(10,595)
Agri-Center	11,050	9,069	6,887	2,182
Community Service Center	13,220	14,044	15,738	(1,694)
FSA Soil Conservation	--	15,661	6,615	9,046
Libraries	11,645	11,645	11,645	--
County Extension	38,547	39,117	47,385	(8,268)
Forest Services	16,816	16,816	16,816	--
Debt Service	316,540	81,022	4,960	76,062
Total Expenditures	<u>3,476,271</u>	<u>3,586,487</u>	<u>3,420,005</u>	<u>166,482</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(17,096)</u>	<u>(17,462)</u>	<u>1,089,820</u>	<u>1,107,282</u>



**WILCOX COUNTY, GEORGIA****General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
For the Year Ended September 30, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				
Jail Special Revenue Fund	13,500	13,500	--	(13,500)
E-911 Special Revenue Fund	--	--	(29,443)	(29,443)
Cedar Creek Fire Special Revenue Fund	--	--	(1,175)	(1,175)
Other Uses	(33,404)	(33,038)	(1,048)	31,990
Proceeds of Capital Asset Dispositions	27,000	27,000	60,473	33,473
Insurance Recoveries	10,000	10,000	20,007	10,007
Total Other Financing Sources (Uses)	<u>17,096</u>	<u>17,462</u>	<u>48,814</u>	<u>31,352</u>
Net Change in Fund Balances	--	--	1,138,634	1,138,634
Fund Balances - Beginning	(827,329)	(827,329)	(827,329)	--
Fund Balances - Ending	<u>\$ (827,329)</u>	<u>\$ (827,329)</u>	<u>\$ 311,305</u>	<u>\$ 1,138,634</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, 2013**

---

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for Services	\$ 115,000	\$ 115,000	\$ 126,974	\$ 11,974
Interest Revenue	--	--	21	21
Total Revenues	<u>115,000</u>	<u>115,000</u>	<u>126,995</u>	<u>11,995</u>
<b>EXPENDITURES</b>				
Current				
Public Safety	<u>115,000</u>	<u>115,000</u>	<u>141,487</u>	<u>(26,487)</u>
Total Expenditures	<u>115,000</u>	<u>115,000</u>	<u>141,487</u>	<u>(26,487)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>--</u>	<u>(14,492)</u>	<u>(14,492)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				
General Fund	<u>--</u>	<u>--</u>	<u>29,443</u>	<u>29,443</u>
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>29,443</u>	<u>29,443</u>
Net Change in Fund Balances	<u>--</u>	<u>--</u>	<u>14,951</u>	<u>14,951</u>
Fund Balances - Beginning	<u>(15,668)</u>	<u>(15,668)</u>	<u>(15,668)</u>	<u>--</u>
Fund Balances - Ending	<u>\$ (15,668)</u>	<u>\$ (15,668)</u>	<u>\$ (717)</u>	<u>\$ 14,951</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, 2013**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance With Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Taxes	\$ 170,000	\$ 170,000	\$ 191,892	\$ 21,892
Interest Revenue	--	--	45	45
Total Revenues	<u>170,000</u>	<u>170,000</u>	<u>191,937</u>	<u>21,937</u>
<b>EXPENDITURES</b>				
Current				
Public Works	125,000	125,000	128,331	(3,331)
Capital Outlay	<u>45,000</u>	<u>45,000</u>	<u>--</u>	<u>45,000</u>
Total Expenditures	<u>170,000</u>	<u>170,000</u>	<u>128,331</u>	<u>41,669</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>--</u>	<u>63,606</u>	<u>63,606</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Net Change in Fund Balances	--	--	63,606	63,606
Fund Balances - Beginning	--	--	--	--
Fund Balances - Ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 63,606</u>	<u>\$ 63,606</u>

**WILCOX COUNTY, GEORGIA**  
**Pension Plan**  
**Schedule of Funding Progress**  
**September 30, 2013**

---

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a % of Covered Payroll</u>
1/1/2009	\$ 689,312	\$ 971,356	\$ 282,044	71.0 %	\$ 856,814	32.9 %
1/1/2010	742,997	1,081,784	338,787	68.7	941,898	36.0
1/1/2011	848,131	1,192,130	343,999	71.1	1,041,384	33.0
1/1/2012	928,250	1,333,359	405,109	69.6	991,842	40.8

**WILCOX COUNTY, GEORGIA**  
**Notes to the Required Supplementary Information**  
**September 30, 2013**

---

**A. Budgetary Information**

The annual budgets of the General, E-911, and TSPLOST Funds were adopted on a basis consistent with generally accepted accounting principles.

**COMBINING AND INDIVIDUAL FUND  
STATEMENTS**

# 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.

## 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.

**TSPLOST Fund** - This fund is used to account for the collection of the discretionary portion of the TSPLOST 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 2006 Fund** - This fund accounts for the proceeds of the special one percent special purpose sales tax which was adopted by the voters of Wilcox County for a period of six years ending March 31, 2012 for financing certain capital outlay projects. The County projects are the recreational complex, roads, streets, and bridges. The municipal projects are roads, streets, bridges, and acquisition and restoration of historical landmarks for the City of Abbeville; roads, streets, bridges, and the community center for the City of Pineview; roads, streets, and bridges for the City of Rochelle; and roads, streets, and bridges for the City of Pitts.

**SPLOST 2012 Fund** - This fund accounts for the proceeds of the special one percent special purpose sales tax which was adopted by the voters of Wilcox County for a period of six years ending March 31, 2018 for financing certain capital outlay projects. The County projects are improvements to the courthouse, jail and sheriff's department, EMS services and housing, old health department, farm service agency and 4-H building, rolling stock, roads, streets, bridges, recreation, and debt reduction. The municipal projects are roads, streets, bridges, and building construction and improvements for the City of Abbeville; water and drainage projects, streets, roads, and parks and recreation for the City of Pineview; roads, streets, bridges, and water projects for the City of Rochelle; roads, streets, bridges, fire department, clerk's office, and recreation projects for the City of Pitts.

**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Balance Sheet**  
**September 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
<b>ASSETS</b>		
Cash & Cash Equivalents	\$ 731,761	\$ 133,555
Receivables (Net of Allowance for Uncollectibles)		
Taxes	131,216	161,458
Accounts	1,817	9,871
Intergovernmental	27,070	16,900
Due from Other Funds		
E-911 Special Revenue Fund	17,073	21,604
Cedar Creek Fire Special Revenue Fund	2,533	1,696
Drug Abuse Treatment Special Revenue Fund	50	50
Juvenile Services Special Revenue Fund	2,896	89
Total Assets	<u>\$ 914,416</u>	<u>\$ 345,223</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 474,473	\$ 330,946
Accrued Wages, Withholdings & Benefits	28,474	31,539
Compensated Absences Payable	2,204	--
Due to Other Funds		
Cedar Creek Fire Special Revenue Fund	868	868
SPLOST 2006 Capital Projects Fund	3,999	--
SPLOST 2012 Capital Projects Fund	--	2,748
Accrued Interest Payable	--	3,732
Short-Term Notes Payable	--	700,000
Total Liabilities	<u>510,018</u>	<u>1,069,833</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenue		
Property Taxes	93,093	102,719
Total Deferred Inflows of Resources	<u>93,093</u>	<u>102,719</u>
<b>FUND BALANCES</b>		
Restricted	716,436	--
Unassigned	(405,131)	(827,329)
Total Fund Balances	<u>311,305</u>	<u>(827,329)</u>
Total Liabilities, Deferred Inflows of Resources & Fund Balances	<u>\$ 914,416</u>	<u>\$ 345,223</u>



**WILCOX COUNTY, GEORGIA****General Fund****Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Years Ended September 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
<b>REVENUES</b>		
Taxes	\$ 3,152,895	\$ 2,921,574
Licenses & Permits	25,476	31,525
Intergovernmental	811,063	52,622
Charges for Services	366,770	360,329
Fines & Forfeitures	87,314	91,153
Interest Revenue	2,104	866
Contributions & Donations	10,892	12,576
Miscellaneous	53,311	68,504
Total Revenues	<u>4,509,825</u>	<u>3,539,149</u>
<b>EXPENDITURES</b>		
Current		
General Government	656,613	687,825
Judicial	399,685	409,297
Public Safety	1,266,453	1,139,516
Public Works	746,329	860,819
Health & Welfare	117,235	128,038
Culture & Recreation	165,577	127,818
Housing & Development	64,201	56,313
Debt Service	4,960	9,170
Total Expenditures	<u>3,421,053</u>	<u>3,418,796</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,088,772</u>	<u>120,353</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In		
Jail Special Revenue Fund	--	12,000
Transfers Out		
E-911 Special Revenue Fund	(29,443)	(4,504)
Cedar Creek Fire Special Revenue Fund	(1,175)	(2,000)
Proceeds of Capital Asset Dispositions	60,473	1,935
Capital Leases	--	30,753
Insurance Recoveries	20,007	8,817
Total Other Financing Sources (Uses)	<u>49,862</u>	<u>47,001</u>
Net Change in Fund Balances	1,138,634	167,354
Fund Balances - Beginning	(827,329)	(994,683)
Fund Balances - Ending	<u>\$ 311,305</u>	<u>\$ (827,329)</u>

**WILCOX COUNTY, GEORGIA**  
**E-911 Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
<b>ASSETS</b>		
Cash & Cash Equivalents	\$ 402	\$ 9,345
Receivables (Net of Allowance for Uncollectibles)		
Accounts	43,954	34,556
Total Assets	<u>\$ 44,356</u>	<u>\$ 43,901</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 28,000	\$ 37,965
Due to Other Funds		
General Fund	17,073	21,604
Total Liabilities	<u>45,073</u>	<u>59,569</u>
<b>FUND BALANCES</b>		
Unassigned	<u>(717)</u>	<u>(15,668)</u>
Total Fund Balances	<u>(717)</u>	<u>(15,668)</u>
Total Liabilities & Fund Balances	<u>\$ 44,356</u>	<u>\$ 43,901</u>

**WILCOX COUNTY, GEORGIA**  
**E-911 Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
<b>REVENUES</b>		
Charges for Services	\$ 126,974	\$ 120,495
Interest Revenue	21	52
Total Revenues	<u>126,995</u>	<u>120,547</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	141,487	123,200
Total Expenditures	<u>141,487</u>	<u>123,200</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(14,492)</u>	<u>(2,653)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In		
General Fund	29,443	4,504
Total Other Financing Sources (Uses)	<u>29,443</u>	<u>4,504</u>
Net Change in Fund Balances	14,951	1,851
Fund Balances - Beginning	(15,668)	(17,519)
Fund Balances - Ending	<u>\$ (717)</u>	<u>\$ (15,668)</u>

**WILCOX COUNTY, GEORGIA**  
**TSPLOST Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2013 and 2012**

---

	<u>2013</u>	<u>2012</u>
<b>ASSETS</b>		
Cash & Cash Equivalents	\$ 42,821	\$ --
Receivables (Net of Allowance for Uncollectibles)		
Intergovernmental	20,785	--
Total Assets	<u>\$ 63,606</u>	<u>\$ --</u>
<b>FUND BALANCES</b>		
Restricted	\$ 63,606	\$ --
Total Fund Balances	<u>\$ 63,606</u>	<u>\$ --</u>

**WILCOX COUNTY, GEORGIA**  
**TSPLOST Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
<b>REVENUES</b>		
Taxes	\$ 191,892	\$ --
Interest Revenue	45	--
Total Revenues	<u>191,937</u>	<u>--</u>
<b>EXPENDITURES</b>		
Current		
Public Works	128,331	--
Total Expenditures	<u>128,331</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>63,606</u>	<u>--</u>
Net Change in Fund Balances	63,606	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	<u>\$ 63,606</u>	<u>\$ --</u>

**WILCOX COUNTY, GEORGIA**  
**SPLOST 2006 Capital Projects Fund**  
**Balance Sheet**  
**September 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
<b>ASSETS</b>		
Cash & Cash Equivalents	\$ 66,805	\$ 225,759
Due from Other Funds		
General Fund	3,999	--
Total Assets	<u>\$ 70,804</u>	<u>\$ 225,759</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 13,023	\$ --
Total Liabilities	<u>13,023</u>	<u>--</u>
<b>FUND BALANCES</b>		
Restricted	57,781	225,759
Total Fund Balances	<u>57,781</u>	<u>225,759</u>
Total Liabilities & Fund Balances	<u>\$ 70,804</u>	<u>\$ 225,759</u>

**WILCOX COUNTY, GEORGIA**  
**SPLOST 2006 Capital Projects Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
<b>REVENUES</b>		
Taxes	\$ --	\$ 252,805
Intergovernmental	--	74,766
Interest Revenue	277	888
Total Revenues	<u>277</u>	<u>328,459</u>
<b>EXPENDITURES</b>		
Capital Outlay	384,369	379,405
Debt Service	1,886	49,874
Intergovernmental	--	52,961
Total Expenditures	<u>386,255</u>	<u>482,240</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(385,978)</u>	<u>(153,781)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Capital Leases	218,000	--
Total Other Financing Sources (Uses)	<u>218,000</u>	<u>--</u>
Net Change in Fund Balances	<u>(167,978)</u>	<u>(153,781)</u>
Fund Balances - Beginning	225,759	379,540
Fund Balances - Ending	<u>\$ 57,781</u>	<u>\$ 225,759</u>

**WILCOX COUNTY, GEORGIA**  
**SPLOST 2012 Capital Projects Fund**  
**Balance Sheet**  
**September 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
<b>ASSETS</b>		
Cash & Cash Equivalents	\$ 3,369	\$ 110,604
Receivables (Net of Allowance for Uncollectibles)		
Intergovernmental	34,738	42,760
Due from Other Funds		
General Fund	--	2,748
Total Assets	<u>\$ 38,107</u>	<u>\$ 156,112</u>
<b>LIABILITIES</b>		
Accounts Payable	<u>\$ 16,445</u>	<u>\$ 18,231</u>
Total Liabilities	<u>16,445</u>	<u>18,231</u>
<b>FUND BALANCES</b>		
Restricted	<u>21,662</u>	<u>137,881</u>
Total Fund Balances	<u>21,662</u>	<u>137,881</u>
Total Liabilities & Fund Balances	<u>\$ 38,107</u>	<u>\$ 156,112</u>



**WILCOX COUNTY, GEORGIA**  
**SPLOST 2012 Capital Projects Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
<b>REVENUES</b>		
Taxes	\$ 466,401	\$ 249,673
Interest Revenue	155	--
Total Revenues	<u>466,556</u>	<u>249,673</u>
<b>EXPENDITURES</b>		
Capital Outlay	464,957	25,938
Debt Service	15,310	30,926
Intergovernmental	102,508	54,928
Total Expenditures	<u>582,775</u>	<u>111,792</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(116,219)</u>	<u>137,881</u>
Net Change in Fund Balances	(116,219)	137,881
Fund Balances - Beginning	137,881	--
Fund Balances - Ending	<u>\$ 21,662</u>	<u>\$ 137,881</u>

*This page is intentionally blank.*

# 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.

**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.

## 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.

**CDBG Drainage & Streets Fund** - This fund is used to account for street, flood, and drainage improvements to Humming Bird Road, Juniper Lane, and Saw Mill Loop.

**WILCOX COUNTY, GEORGIA**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2013**

	<b>Special Revenue Funds</b>		
	<b>Cedar Creek Fire</b>	<b>Jail</b>	<b>Drug Abuse Treatment</b>
<b>ASSETS</b>			
Cash & Cash Equivalents	\$ 1,999	\$ 1,899	\$ 7,953
Receivables (Net of Allowance for Uncollectibles)	216	--	--
Due from Other Funds	868	--	--
Total Assets	<u>\$ 3,083</u>	<u>\$ 1,899</u>	<u>\$ 7,953</u>
<b>LIABILITIES</b>			
Due to Other Funds	2,533	--	100
Total Liabilities	<u>2,533</u>	<u>--</u>	<u>100</u>
<b>FUND BALANCES</b>			
Assigned	550	1,899	7,853
Total Fund Balances	<u>550</u>	<u>1,899</u>	<u>7,853</u>
Total Liabilities & Fund Balances	<u>\$ 3,083</u>	<u>\$ 1,899</u>	<u>\$ 7,953</u>

<b>Capital Projects Funds</b>					
<b>Juvenile Services</b>	<b>Sheriff's Drug</b>	<b>Total</b>	<b>CDBG Drainage &amp; Streets</b>	<b>Total</b>	<b>Total Nonmajor Governmental Funds</b>
\$ 6,148	\$ 2,023	\$ 20,022	\$ 1,087	\$ 1,087	\$ 21,109
--	--	216	--	--	216
50	--	918	--	--	918
<u>\$ 6,198</u>	<u>\$ 2,023</u>	<u>\$ 21,156</u>	<u>\$ 1,087</u>	<u>\$ 1,087</u>	<u>\$ 22,243</u>
2,896	--	5,529	--	--	5,529
<u>2,896</u>	<u>--</u>	<u>5,529</u>	<u>--</u>	<u>--</u>	<u>5,529</u>
3,302	2,023	15,627	1,087	1,087	16,714
<u>3,302</u>	<u>2,023</u>	<u>15,627</u>	<u>1,087</u>	<u>1,087</u>	<u>16,714</u>
<u>\$ 6,198</u>	<u>\$ 2,023</u>	<u>\$ 21,156</u>	<u>\$ 1,087</u>	<u>\$ 1,087</u>	<u>\$ 22,243</u>

**WILCOX COUNTY, GEORGIA**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**September 30, 2013**

	<b>Special Revenue Funds</b>		
	<b>Cedar Creek Fire</b>	<b>Jail</b>	<b>Drug Abuse Treatment</b>
<b>REVENUES</b>			
Taxes	\$ 3,853	\$ --	\$ --
Intergovernmental	--	--	--
Fines & Forfeitures	--	8,004	7,969
Interest Revenue	11	--	24
Miscellaneous	--	--	--
Total Revenues	<u>3,864</u>	<u>8,004</u>	<u>7,993</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	9,916	6,803	943
Public Works	--	--	--
Capital Outlay	--	--	11,500
Total Expenditures	<u>9,916</u>	<u>6,803</u>	<u>12,443</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,052)</u>	<u>1,201</u>	<u>(4,450)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	1,175	--	--
Total Other Financing Sources (Uses)	<u>1,175</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	<u>(4,877)</u>	<u>1,201</u>	<u>(4,450)</u>
Fund Balances - Beginning	<u>5,427</u>	<u>698</u>	<u>12,303</u>
Fund Balances - Ending	<u>\$ 550</u>	<u>\$ 1,899</u>	<u>\$ 7,853</u>

		<b>Capital Projects Funds</b>				
<b>Juvenile Services</b>	<b>Sheriff's Drug</b>	<b>Total</b>	<b>CDBG Drainage &amp; Streets</b>	<b>Total</b>	<b>Total Nonmajor Governmental Funds</b>	
\$ --	\$ --	\$ 3,853	\$ --	\$ --	\$ 3,853	
--	--	--	27,545	27,545	27,545	
350	--	16,323	--	--	16,323	
--	--	35	--	--	35	
--	5,020	5,020	--	--	5,020	
<u>350</u>	<u>5,020</u>	<u>25,231</u>	<u>27,545</u>	<u>27,545</u>	<u>52,776</u>	
2,806	1,292	21,760	--	--	21,760	
--	--	--	--	--	--	
--	2,635	14,135	26,458	26,458	40,593	
<u>2,806</u>	<u>3,927</u>	<u>35,895</u>	<u>26,458</u>	<u>26,458</u>	<u>62,353</u>	
(2,456)	1,093	(10,664)	1,087	1,087	(9,577)	
--	--	1,175	--	--	1,175	
--	--	1,175	--	--	1,175	
(2,456)	1,093	(9,489)	1,087	1,087	(8,402)	
5,758	930	25,116	--	--	25,116	
<u>\$ 3,302</u>	<u>\$ 2,023</u>	<u>\$ 15,627</u>	<u>\$ 1,087</u>	<u>\$ 1,087</u>	<u>\$ 16,714</u>	

**WILCOX COUNTY, GEORGIA**  
**Cedar Creek Fire Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
<b>ASSETS</b>		
Cash & Cash Equivalents	\$ 1,999	\$ 5,870
Receivables (Net of Allowance for Uncollectibles)		
Taxes	216	385
Due from Other Funds		
General Fund	868	868
Total Assets	<u>\$ 3,083</u>	<u>\$ 7,123</u>
<b>LIABILITIES</b>		
Due to Other Funds		
General Fund	<u>\$ 2,533</u>	<u>\$ 1,696</u>
Total Liabilities	<u>2,533</u>	<u>1,696</u>
<b>FUND BALANCES</b>		
Assigned	<u>550</u>	<u>5,427</u>
Total Fund Balances	<u>550</u>	<u>5,427</u>
Total Liabilities & Fund Balances	<u>\$ 3,083</u>	<u>\$ 7,123</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, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
<b>REVENUES</b>		
Taxes	\$ 3,853	\$ 4,027
Interest Revenue	11	17
Total Revenues	<u>3,864</u>	<u>4,044</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	9,916	5,408
Total Expenditures	<u>9,916</u>	<u>5,408</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,052)</u>	<u>(1,364)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In		
General Fund	1,175	2,000
Total Other Financing Sources (Uses)	<u>1,175</u>	<u>2,000</u>
Net Change in Fund Balances	<u>(4,877)</u>	<u>636</u>
Fund Balances - Beginning	5,427	4,791
Fund Balances - Ending	<u>\$ 550</u>	<u>\$ 5,427</u>

**WILCOX COUNTY, GEORGIA****Cedar Creek Fire Special Revenue Fund****Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**

For the Year Ended September 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Taxes	\$ 4,000	\$ 3,853	\$ (147)
Interest Revenue	20	11	(9)
Miscellaneous	1,000	--	(1,000)
Total Revenues	<u>5,020</u>	<u>3,864</u>	<u>(1,156)</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	6,735	9,916	(3,181)
Total Expenditures	<u>6,735</u>	<u>9,916</u>	<u>(3,181)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,715)</u>	<u>(6,052)</u>	<u>(4,337)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In			
General Fund	--	1,175	1,175
Total Other Financing Sources (Uses)	<u>--</u>	<u>1,175</u>	<u>1,175</u>
Net Change in Fund Balances	<u>(1,715)</u>	<u>(4,877)</u>	<u>(3,162)</u>
Fund Balances - Beginning	5,427	5,427	--
Fund Balances - Ending	<u>\$ 3,712</u>	<u>\$ 550</u>	<u>\$ (3,162)</u>

**WILCOX COUNTY, GEORGIA**  
**Jail Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2013 and 2012**

---

	<u>2013</u>	<u>2012</u>
<b>ASSETS</b>		
Cash & Cash Equivalents	\$ 1,899	\$ 698
Total Assets	<u>\$ 1,899</u>	<u>\$ 698</u>
<b>FUND BALANCES</b>		
Assigned	\$ 1,899	\$ 698
Total Fund Balances	<u>\$ 1,899</u>	<u>\$ 698</u>

**WILCOX COUNTY, GEORGIA**

**Jail Special Revenue Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balances**

**For the Years Ended September 30, 2013 and 2012**

---

	<u>2013</u>	<u>2012</u>
<b>REVENUES</b>		
Fines & Forfeitures	\$ 8,004	\$ 8,281
Total Revenues	<u>8,004</u>	<u>8,281</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	6,803	--
Total Expenditures	<u>6,803</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,201</u>	<u>8,281</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers Out		
General Fund	--	(12,000)
Total Other Financing Sources (Uses)	<u>--</u>	<u>(12,000)</u>
Net Change in Fund Balances	1,201	(3,719)
Fund Balances - Beginning	698	4,417
Fund Balances - Ending	<u>\$ 1,899</u>	<u>\$ 698</u>

**WILCOX COUNTY, GEORGIA**

**Jail Special Revenue Fund**

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

**For the Year Ended September 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Fines & Forfeitures	\$ 8,550	\$ 8,004	\$ (546)
Interest Revenue	100	--	(100)
Total Revenues	<u>8,650</u>	<u>8,004</u>	<u>(646)</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	<u>8,650</u>	<u>6,803</u>	<u>1,847</u>
Total Expenditures	<u>8,650</u>	<u>6,803</u>	<u>1,847</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	<u>--</u>	<u>1,201</u>	<u>1,201</u>
Net Change in Fund Balances	<u>--</u>	<u>1,201</u>	<u>1,201</u>
Fund Balances - Beginning	698	698	--
Fund Balances - Ending	<u>\$ 698</u>	<u>\$ 1,899</u>	<u>\$ 1,201</u>

**WILCOX COUNTY, GEORGIA**  
**Drug Abuse Treatment Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
<b>ASSETS</b>		
Cash & Cash Equivalents	\$ 7,953	\$ 12,403
Total Assets	<u>\$ 7,953</u>	<u>\$ 12,403</u>
<b>LIABILITIES</b>		
Due to Other Funds		
General Fund	\$ 50	\$ 50
Drug Abuse Treatment Special Revenue Fund	50	50
Total Liabilities	<u>100</u>	<u>100</u>
<b>FUND BALANCES</b>		
Assigned	7,853	12,303
Total Fund Balances	<u>7,853</u>	<u>12,303</u>
Total Liabilities & Fund Balances	<u>\$ 7,953</u>	<u>\$ 12,403</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, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
<b>REVENUES</b>		
Fines & Forfeitures	\$ 7,969	\$ 4,996
Interest Revenue	24	30
Total Revenues	<u>7,993</u>	<u>5,026</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	943	--
Capital Outlay	11,500	--
Total Expenditures	<u>12,443</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,450)</u>	<u>5,026</u>
Net Change in Fund Balances	(4,450)	5,026
Fund Balances - Beginning	12,303	7,277
Fund Balances - Ending	<u>\$ 7,853</u>	<u>\$ 12,303</u>

**WILCOX COUNTY, GEORGIA**

**Drug Abuse Treatment Special Revenue Fund**

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

**For the Year Ended September 30, 2013**

---

	<u>Budget</u>	<u>Actual</u>	<b>Variance With Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Fines & Forfeitures	\$ 6,950	\$ 7,969	\$ 1,019
Interest Revenue	25	24	(1)
Total Revenues	<u>6,975</u>	<u>7,993</u>	<u>1,018</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	--	943	(943)
Capital Outlay	6,975	11,500	(4,525)
Total Expenditures	<u>6,975</u>	<u>12,443</u>	<u>(5,468)</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	(4,450)	(4,450)
Net Change in Fund Balances	--	(4,450)	(4,450)
Fund Balances - Beginning	12,303	12,303	--
Fund Balances - Ending	<u>\$ 12,303</u>	<u>\$ 7,853</u>	<u>\$ (4,450)</u>



**WILCOX COUNTY, GEORGIA**  
**Juvenile Services Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
<b>ASSETS</b>		
Cash & Cash Equivalents	\$ 6,148	\$ 5,797
Due from Other Funds		
Drug Abuse Treatment Special Revenue Fund	50	50
Total Assets	<u>\$ 6,198</u>	<u>\$ 5,847</u>
<b>LIABILITIES</b>		
Due to Other Funds		
General Fund	\$ 2,896	\$ 89
Total Liabilities	<u>2,896</u>	<u>89</u>
<b>FUND BALANCES</b>		
Assigned	<u>3,302</u>	<u>5,758</u>
Total Fund Balances	<u>3,302</u>	<u>5,758</u>
Total Liabilities & Fund Balances	<u>\$ 6,198</u>	<u>\$ 5,847</u>

**WILCOX COUNTY, GEORGIA**  
**Juvenile Services Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2013 and 2012**

	<b>2013</b>	<b>2012</b>
<b>REVENUES</b>		
Fines & Forfeitures	\$ 350	\$ 450
Total Revenues	<u>350</u>	<u>450</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	2,806	--
Total Expenditures	<u>2,806</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,456)</u>	<u>450</u>
Net Change in Fund Balances	(2,456)	450
Fund Balances - Beginning	5,758	5,308
Fund Balances - Ending	<u>\$ 3,302</u>	<u>\$ 5,758</u>

**WILCOX COUNTY, GEORGIA**

**Juvenile Services Special Revenue Fund**

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

**For the Year Ended September 30, 2013**

---

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Fines & Forfeitures	\$ 500	\$ 350	\$ (150)
Total Revenues	<u>500</u>	<u>350</u>	<u>(150)</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	500	2,806	(2,306)
Total Expenditures	<u>500</u>	<u>2,806</u>	<u>(2,306)</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	(2,456)	(2,456)
Net Change in Fund Balances	--	(2,456)	(2,456)
Fund Balances - Beginning	5,758	5,758	--
Fund Balances - Ending	<u>\$ 5,758</u>	<u>\$ 3,302</u>	<u>\$ (2,456)</u>

**WILCOX COUNTY, GEORGIA**  
**Sheriff's Drug Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2013 and 2012**

---

	<u>2013</u>	<u>2012</u>
<b>ASSETS</b>		
Cash & Cash Equivalents	\$ 2,023	\$ 930
Total Assets	<u>\$ 2,023</u>	<u>\$ 930</u>
<b>FUND BALANCES</b>		
Assigned	\$ 2,023	\$ 930
Total Fund Balances	<u>\$ 2,023</u>	<u>\$ 930</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, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
<b>REVENUES</b>		
Intergovernmental	\$ --	\$ 23,595
Miscellaneous	5,020	800
Total Revenues	<u>5,020</u>	<u>24,395</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	1,292	1,794
Capital Outlay	2,635	23,595
Total Expenditures	<u>3,927</u>	<u>25,389</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,093</u>	<u>(994)</u>
Net Change in Fund Balances	1,093	(994)
Fund Balances - Beginning	930	1,924
Fund Balances - Ending	<u>\$ 2,023</u>	<u>\$ 930</u>

**WILCOX COUNTY, GEORGIA**  
**Sheriff's Drug Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended September 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<b>Variance With Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Miscellaneous	\$ 5,000	\$ 5,020	\$ 20
Total Revenues	<u>5,000</u>	<u>5,020</u>	<u>20</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	1,250	1,292	(42)
Capital Outlay	3,750	2,635	1,115
Total Expenditures	<u>5,000</u>	<u>3,927</u>	<u>1,073</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	1,093	1,093
Net Change in Fund Balances	--	1,093	1,093
Fund Balances - Beginning	930	930	--
Fund Balances - Ending	<u>\$ 930</u>	<u>\$ 2,023</u>	<u>\$ 1,093</u>

**WILCOX COUNTY, GEORGIA**  
**CDBG Drainage & Streets Capital Projects Fund**  
**Balance Sheet**  
**September 30, 2013 and 2012**

---

	<u>2013</u>	<u>2012</u>
<b>ASSETS</b>		
Cash & Cash Equivalents	\$ 1,087	\$ --
Total Assets	<u>\$ 1,087</u>	<u>\$ --</u>
<b>FUND BALANCES</b>		
Assigned	\$ 1,087	\$ --
Total Fund Balances	<u>\$ 1,087</u>	<u>\$ --</u>

**WILCOX COUNTY, GEORGIA**  
**CDBG Drainage & Streets Capital Projects Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2013 and 2012**

	<b>2013</b>	<b>2012</b>
<b>REVENUES</b>		
Intergovernmental	\$ 27,545	\$ --
Total Revenues	<u>27,545</u>	<u>--</u>
<b>EXPENDITURES</b>		
Capital Outlay		
Engineering	13,544	--
Administration	12,914	--
Total Expenditures	<u>26,458</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,087</u>	<u>--</u>
Net Change in Fund Balances	1,087	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	<u>\$ 1,087</u>	<u>\$ --</u>



**WILCOX COUNTY, GEORGIA****CDBG Drainage & Streets Capital Projects Fund****Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
From Inception and for the Year Ended September 30, 2013**

	<b>Project</b>			<b>Total To</b>
	<b>Authorization</b>	<b>Prior Years</b>	<b>Current Year</b>	<b>Date</b>
<b>REVENUES</b>				
Intergovernmental	\$ 469,641	\$ --	\$ 27,545	\$ 27,545
Total Revenues	<u>469,641</u>	<u>--</u>	<u>27,545</u>	<u>27,545</u>
<b>EXPENDITURES</b>				
Capital Outlay				
Street Improvements	264,724	--	--	--
Flood & Drainage	104,918	--	--	--
Engineering	32,357	--	13,544	13,544
Administration	28,178	--	12,914	12,914
Contingencies	39,464	--	--	--
Total Expenditures	<u>469,641</u>	<u>--</u>	<u>26,458</u>	<u>26,458</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	1,087	1,087
Net Change in Fund Balances	<u>\$ --</u>	<u>\$ --</u>	<u>1,087</u>	<u>\$ 1,087</u>
Fund Balances - Beginning			--	
Fund Balances - Ending			<u>\$ 1,087</u>	

*This page is intentionally blank.*

# 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, 2013**

---

	<b>Private- Purpose Trust Fund</b>
	<b>Will Duncan</b>
<b>ASSETS</b>	
Cash & Cash Equivalents	\$ 141,385
Total Assets	<u>141,385</u>
<b>LIABILITIES</b>	
Due To Others	--
Total Liabilities	<u>--</u>
<b>NET POSITION</b>	
Held In Trust For Pension Benefits & Other Purposes	<u>\$ 141,385</u>

**Agency Funds**

<b>Clerk of Superior Court</b>	<b>Probate Court</b>	<b>Sheriff</b>	<b>Tax Commissioner</b>	<b>Magistrate Court</b>	<b>Total</b>
\$ 24,948	\$ 27,907	\$ 12,544	\$ 221,009	\$ 6,150	\$ 433,943
<u>24,948</u>	<u>27,907</u>	<u>12,544</u>	<u>221,009</u>	<u>6,150</u>	<u>433,943</u>
24,948	27,907	12,544	221,009	6,150	292,558
<u>24,948</u>	<u>27,907</u>	<u>12,544</u>	<u>221,009</u>	<u>6,150</u>	<u>292,558</u>
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 141,385</u>

## **SUPPLEMENTAL SCHEDULES**

**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Revenues**  
**For the Years Ended September 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
<b>REVENUES</b>		
Taxes		
Real Property	\$ 2,248,466	\$ 2,178,650
Personal Property	388,476	336,886
Real Estate Transfer (Intangible)	38,824	17,918
Franchise	--	9,101
General Sales & Use	222,691	145,721
Selective Sales & Use	--	5
Business		
Insurance Premium	193,482	181,109
Financial Institution	17,906	16,825
Penalties & Interest on Delinquent Taxes	43,050	35,359
	<u>3,152,895</u>	<u>2,921,574</u>
Licenses & Permits		
Business	300	--
Non-Business	25,176	31,525
	<u>25,476</u>	<u>31,525</u>
Intergovernmental	<u>811,063</u>	<u>52,622</u>
Charges for Services		
General Government	289,057	272,199
Public Safety		
Detention & Correction Services	5,524	9,675
Other Public Safety Fees	16,638	7,232
Public Works		
Street & Public Improvements	9,876	7,793
Sale of Recycled Materials	--	2,115
Health & Welfare	--	21,336
Culture & Recreation	45,675	39,979
	<u>366,770</u>	<u>360,329</u>
Fines & Forfeitures	<u>87,314</u>	<u>91,153</u>
Interest Revenue	<u>2,104</u>	<u>866</u>
Contributions & Donations	<u>10,892</u>	<u>12,576</u>
Miscellaneous	<u>53,311</u>	<u>68,504</u>
Total Revenues	<u>\$ 4,509,825</u>	<u>\$ 3,539,149</u>

**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Expenditures**  
**For the Years Ended September 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
<b>EXPENDITURES</b>		
Current		
General Government		
Governing Body		
Personal Services & Employee Benefits	\$ 141,445	\$ 143,437
Purchased/Contracted Services	77,968	80,439
Supplies	2,624	2,563
Capital Outlay	--	14,913
Other Costs	1,723	21
Total Governing Body	<u>223,760</u>	<u>241,373</u>
Elections		
Personal Services & Employee Benefits	--	40,673
Purchased/Contracted Services	29,287	29,691
Supplies	--	3,898
Capital Outlay	--	3,780
Total Elections	<u>29,287</u>	<u>78,042</u>
Registrar		
Personal Services & Employee Benefits	36,591	--
Purchased/Contracted Services	3,179	--
Supplies	2,363	--
Total Registrar	<u>42,133</u>	<u>--</u>
Tax Commissioner		
Personal Services & Employee Benefits	144,668	140,181
Purchased/Contracted Services	27,237	14,652
Supplies	4,883	2,382
Capital Outlay	--	598
Total Tax Commissioner	<u>176,788</u>	<u>157,813</u>
Tax Assessor		
Personal Services & Employee Benefits	103,182	102,276
Purchased/Contracted Services	13,932	10,660
Supplies	1,262	983
Capital Outlay	3,300	3,100
Total Tax Assessor	<u>121,676</u>	<u>117,019</u>
Building & Plant		
Purchased/Contracted Services	27,664	34,987
Supplies	35,305	58,591
Total Building & Plant	<u>62,969</u>	<u>93,578</u>
Total General Government	<u>656,613</u>	<u>687,825</u>
Judicial		
Superior Court		
Personal Services & Employee Benefits	3,336	2,979
Purchased/Contracted Services	63,917	69,753
Supplies	--	180
Total Superior Court	<u>67,253</u>	<u>72,912</u>



**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Expenditures**  
**For the Years Ended September 30, 2013 and 2012**

	<b>2013</b>	<b>2012</b>
Clerk of Superior Court		
Personal Services & Employee Benefits	130,570	127,989
Purchased/Contracted Services	12,415	14,390
Supplies	4,027	4,409
Total Clerk of Superior Court	<u>147,012</u>	<u>146,788</u>
Magistrate Court		
Personal Services & Employee Benefits	56,647	53,940
Purchased/Contracted Services	2,522	3,115
Supplies	455	327
Total Magistrate Court	<u>59,624</u>	<u>57,382</u>
Probate Court		
Personal Services & Employee Benefits	113,300	111,615
Purchased/Contracted Services	6,882	6,139
Supplies	2,971	3,010
Capital Outlay	--	5,760
Total Probate Court	<u>123,153</u>	<u>126,524</u>
Public Defender		
Purchased/Contracted Services	2,643	5,691
Total Public Defender	<u>2,643</u>	<u>5,691</u>
Total Judicial	<u>399,685</u>	<u>409,297</u>
Public Safety		
Sheriff		
Personal Services & Employee Benefits	385,658	433,091
Purchased/Contracted Services	76,574	80,235
Supplies	71,028	79,197
Capital Outlay	2,905	17,700
Total Sheriff	<u>536,165</u>	<u>610,223</u>
Jail		
Personal Services & Employee Benefits	188,260	163,899
Purchased/Contracted Services	51,369	39,793
Supplies	49,219	64,088
Capital Outlay	--	1,287
Total Jail	<u>288,848</u>	<u>269,067</u>
Fire		
Other Costs	5,000	10,000
Total Fire	<u>5,000</u>	<u>10,000</u>
Emergency Medical Services		
Personal Services & Employee Benefits	--	34,816
Purchased/Contracted Services	344,798	152,404
Supplies	39,840	33,955
Total Emergency Medical Services	<u>384,638</u>	<u>221,175</u>

**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Expenditures**  
**For the Years Ended September 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
Coroner		
Personal Services & Employee Benefits	6,330	--
Purchased/Contracted Services	11,169	12,854
Supplies	672	3,286
Total Coroner	<u>18,171</u>	<u>16,140</u>
Emergency Management		
Personal Services & Employee Benefits	10,851	10,829
Purchased/Contracted Services	15,715	2,062
Supplies	--	20
Capital Outlay	7,065	--
Total Emergency Management	<u>33,631</u>	<u>12,911</u>
Total Public Safety	<u>1,266,453</u>	<u>1,139,516</u>
Public Works		
Highways & Streets		
Personal Services & Employee Benefits	382,556	332,302
Purchased/Contracted Services	31,267	92,433
Supplies	88,190	151,802
Capital Outlay	--	9,364
Total Highways & Streets	<u>502,013</u>	<u>585,901</u>
Solid Waste & Recycling		
Purchased/Contracted Services	162,050	198,026
Supplies	--	61
Total Solid Waste & Recycling	<u>162,050</u>	<u>198,087</u>
Closure & Post-closure Care		
Purchased/Contracted Services	17,150	12,200
Supplies	180	--
Total Closure & Post-closure Care	<u>17,330</u>	<u>12,200</u>
Maintenance & Shop		
Personal Services & Employee Benefits	48,756	47,238
Purchased/Contracted Services	435	344
Supplies	15,745	17,049
Total Maintenance & Shop	<u>64,936</u>	<u>64,631</u>
Total Public Works	<u>746,329</u>	<u>860,819</u>
Health & Welfare		
DFACS		
Purchased/Contracted Services	--	3,915
Other Costs	1,654	2,836
Total DFACS	<u>1,654</u>	<u>6,751</u>
Transit System Vans		
Personal Services & Employee Benefits	3,426	41,582
Purchased/Contracted Services	79,750	26,665
Supplies	--	20,635
Total Transit System Vans	<u>83,176</u>	<u>88,882</u>

**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Expenditures**  
**For the Years Ended September 30, 2013 and 2012**

	<b>2013</b>	<b>2012</b>
Other Health & Welfare		
Other Costs	32,405	32,405
Total Other Health & Welfare	32,405	32,405
Total Health & Welfare	117,235	128,038
Culture & Recreation		
Recreation		
Personal Services & Employee Benefits	44,813	26,344
Purchased/Contracted Services	17,951	16,600
Supplies	61,928	55,127
Capital Outlay	--	1,200
Other Costs	--	2,250
Total Recreation	124,692	101,521
Agri-Center		
Purchased/Contracted Services	968	2,649
Supplies	5,450	4,620
Capital Outlay	469	--
Total Agri-Center	6,887	7,269
Community Service Center		
Purchased/Contracted Services	2,081	2,969
Supplies	12,937	2,249
Other Costs	720	720
Total Community Service Center	15,738	5,938
FSA Soil Conservation		
Purchased/Contracted Services	2,150	--
Supplies	4,465	1,445
Total FSA Soil Conservation	6,615	1,445
Libraries		
Other Costs	11,645	11,645
Total Libraries	11,645	11,645
Total Culture & Recreation	165,577	127,818
Housing & Development		
County Extension		
Personal Services & Employee Benefits	27,112	25,720
Purchased/Contracted Services	10,134	8,152
Supplies	10,139	4,905
Capital Outlay	--	720
Total County Extension	47,385	39,497
Forest Services		
Other Costs	16,816	16,816
Total Forest Services	16,816	16,816
Total Housing & Development	64,201	56,313
Debt Service	4,960	9,170
Total Expenditures	\$ 3,421,053	\$ 3,418,796

**WILCOX COUNTY, GEORGIA**  
**Schedule of Projects Constructed with Special Sales Tax Proceeds**  
**For the Year Ended September 30, 2013**

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
<b>Referendum 4/1/2006 - 3/31/2012</b>						
County Roads & Bridges	\$ 2,040,000	\$ 2,234,436	\$ 1,850,984	\$ 383,452	\$ 2,234,436	100%
Recreation	100,000	123,252	120,449	2,803	123,252	100%
City of Pineview Roads	35,000	36,131	36,131	--	36,131	100%
City of Pineview Community Center	125,000	129,037	129,037	--	129,037	100%
City of Rochelle	240,000	247,753	247,753	--	247,753	100%
City of Abbeville Roads	100,000	103,230	103,230	--	103,230	100%
City of Abbeville Historical Landmarks	60,000	61,939	61,939	--	61,939	100%
City of Pitts Roads	40,000	41,294	41,294	--	41,294	100%
	<u>\$ 2,740,000</u>	<u>\$ 2,977,072</u>	<u>\$ 2,590,817</u>	<u>\$ 386,255</u>	<u>\$ 2,977,072</u>	
<b>SPLOST 2006 Capital Projects Fund</b>						
Total Expenditures				<u>\$ 386,255</u>	<u>\$ 386,255</u>	
<b>Referendum 4/1/2012 - 3/31/2018</b>						
County Courthouse	\$ 500,000	\$ 500,000	\$ 24,800	\$ 419,950	\$ 444,750	89%
County Jail & Sheriff's Department	350,000	350,000	--	--	--	0%
EMS Services & Housing	97,200	97,200	388	7,606	7,994	8%
Old Health Department	65,000	65,000	--	--	--	0%
FSA & 4-H Building	50,000	50,000	--	--	--	0%
Rolling Stock	200,000	200,000	750	37,401	38,151	19%
County Roads, Streets Bridges	400,000	400,000	--	--	--	0%
Recreation Department	75,000	75,000	--	--	--	0%
Debt Reduction	400,000	400,000	30,926	15,310	46,236	12%
City of Abbeville	191,800	191,800	17,477	32,616	50,093	26%
City of Pineview	109,600	109,600	9,987	18,638	28,625	26%
City of Pitts	109,600	109,600	9,987	18,638	28,625	26%
City of Rochelle	191,800	191,800	17,477	32,616	50,093	26%
	<u>\$ 2,740,000</u>	<u>\$ 2,740,000</u>	<u>\$ 111,792</u>	<u>\$ 582,775</u>	<u>\$ 694,567</u>	
<b>SPLOST 2012 Capital Projects Fund</b>						
Total Expenditures				<u>\$ 582,775</u>	<u>\$ 582,775</u>	

# MEEKS CPA, LLP

CERTIFIED PUBLIC ACCOUNTANTS

225 East Fourth Street  
P.O. Box 605  
Ocilla, Georgia 31774

PATRICK M. ASHLEY, CPA  
WALTER H. SUMNER, CPA  
MICHAEL I. SIRMANS, CPA  
D. ANTHONY ECKLER, CPA  
CARRIE E. PUTNAL, CPA

Members:  
American Institute of  
Certified Public Accountants  
Georgia Society of  
Certified Public Accountants

## **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, 2013, 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 February 28, 2014. 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2008-1, 2008-2, and 2008-3 to be material weaknesses.

### **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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### **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 questioned costs. 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*

MEEKS CPA, LLP

Ocilla, Georgia

March 07, 2014

**WILCOX COUNTY, GEORGIA**  
**Schedule of Findings and Responses**  
**For the Year Ended September 30, 2013**

---

**2008-1**

*Condition*

The County has not established practices for the identification of risks affecting it and has not developed an appropriate fraud risk assessment and monitoring process.

*Recommendation*

The County should perform periodic reviews to anticipate and identify routine events or activities that may affect the County's ability to achieve its objectives.

The County should identify risks related to laws or regulations that may affect financial reporting.

The County should identify risks potentially impacting the achievement of financial reporting objectives.

The County should establish a process to identify risks associated with non-routine transactions.

The County should identify risks related to the ability of an employee to initiate and process unauthorized transactions.

The County should develop a comprehensive fraud risk assessment and monitoring process and those charged with governance should understand and exercise oversight of the assessment and monitoring process.

*Views Of Responsible Officials And Planned Corrective Action*

The County intends to develop a formal risk assessment plan that includes the aspects described in the recommendations above and a comprehensive fraud risk assessment and monitoring plan commensurate with the size and complexity of the County.

**2008-2**

*Condition*

Management does not monitor controls over financial reporting.

*Recommendation*

The County should establish an ongoing monitoring process in its operations throughout the County that includes explicit identification of what constitutes a deviation from expected control performance, thereby signaling a need to investigate both potential control problems and changes in risk profiles. The ongoing monitoring should provide feedback on the effective operation of controls integrated into processes, and on the processes themselves and serve as a primary indicator of both control operating effectiveness and risk conditions.

*Views Of Responsible Officials And Planned Corrective Action*

The County intends to develop formal policies and procedures that include the aspects described in the recommendation above and that specifically identifies those responsible for monitoring controls over financial reporting and assessing the design and operation of controls on a timely basis, capturing and reporting identified control deficiencies, and taking actions as necessary.

**2008-3**

*Condition*

County personnel do not have the skills or capacity to properly prepare the financial statements and to prevent, detect, and correct a misstatement.

*Recommendation*

The County should obtain outside technical assistance in drafting the financial statements.

*Views Of Responsible Officials And Planned Corrective Action*

The County intends to continue to obtain technical assistance from its auditing firm in drafting the financial statements.