

WILCOX COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
September 30, 2014

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

WILCOX COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended September 30, 2014

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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Wilcox County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilcox County, Georgia as of and for the year ended September 30, 2014, 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 58.6 percent, 57.2 percent, and 99.9 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, 2014, 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 fund financial statements and schedules and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

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

schedule of expenditures of federal awards 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 August 11, 2015, on our consideration of Wilcox County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wilcox County, Georgia's internal control over financial reporting and compliance.

MEEKS CPA, LLP

Ocilla, Georgia
August 11, 2015

BASIC FINANCIAL STATEMENTS

WILCOX COUNTY, GEORGIA
Statement of Net Position
September 30, 2014

	Primary Government		Component Units	
	Governmental Activities	Primary Government	Board of Health	Development Authority
ASSETS				
Cash and Cash Equivalents	\$ 891,162	\$ 891,162	\$ 220,483	\$ 23,791
Receivables (Net of Allowance for Uncollectibles)	433,932	433,932	8,247	--
Property Held for Resale	--	--	--	140,177
Prepaid Items	67,373	67,373	--	--
Capital Assets Not Being Depreciated	779,516	779,516	--	--
Capital Assets Net of Accumulated Depreciation	3,938,204	3,938,204	3,120	--
Total Assets	<u>6,110,187</u>	<u>6,110,187</u>	<u>231,850</u>	<u>163,968</u>
LIABILITIES				
Accounts Payable	784,366	784,366	--	--
Accrued Liabilities	50,121	50,121	--	--
Compensated Absences Payable	3,765	3,765	--	--
Noncurrent Liabilities				
Due within One Year	33,887	33,887	2,555	--
Due in more than One Year	446,039	446,039	10,222	--
Total Liabilities	<u>1,318,178</u>	<u>1,318,178</u>	<u>12,777</u>	<u>--</u>
NET POSITION				
Net Investment in Capital Assets	4,519,765	4,519,765	3,120	--
Restricted For				
Public Works	422,461	422,461	--	--
Capital Outlay	90,135	90,135	--	--
Prior Year Program Income	--	--	44,112	--
Unrestricted	(240,352)	(240,352)	171,841	163,968
Total Net Position	<u>\$ 4,792,009</u>	<u>\$ 4,792,009</u>	<u>\$ 219,073</u>	<u>\$ 163,968</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, 2014

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES		
		Charges For Services	Operating Grants & Contributions	Capital Grants & Contributions
Primary Government				
Governmental Activities				
General Government	\$ 721,675	\$ 164,757	\$ --	\$ --
Judicial	416,820	106,692	--	--
Public Safety	1,678,621	136,113	7,553	4,776
Public Works	2,360,107	16,808	444,650	336,239
Health and Welfare	123,909	--	96,532	39,448
Culture and Recreation	210,650	41,366	--	--
Housing and Development	67,219	--	--	--
Interest on Long-Term Debt	4,114	--	--	--
Total Governmental Activities	<u>5,583,115</u>	<u>465,736</u>	<u>548,735</u>	<u>380,463</u>
Total Primary Government	<u>\$ 5,583,115</u>	<u>\$ 465,736</u>	<u>\$ 548,735</u>	<u>\$ 380,463</u>
Component Units				
Board of Health	\$ 242,509	\$ 82,109	\$ 179,504	\$ --
Development Authority	103	--	--	--
Total Component Units	<u>\$ 242,612</u>	<u>\$ 82,109</u>	<u>\$ 179,504</u>	<u>\$ --</u>

General Revenues
Taxes
 General Property
 General Sales and Use
 Business
 Penalties and Interest on Delinquent Taxes
Interest Revenue
Miscellaneous
 Total General Revenues
Change in Net Position
Net Position - Beginning
Net Position - Ending

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

NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION			
Primary Government		Component Units	
Governmental Activities	Total	Board of Health	Development Authority
\$ (556,918)	\$ (556,918)		
(310,128)	(310,128)		
(1,530,179)	(1,530,179)		
(1,562,410)	(1,562,410)		
12,071	12,071		
(169,284)	(169,284)		
(67,219)	(67,219)		
(4,114)	(4,114)		
<u>(4,188,181)</u>	<u>(4,188,181)</u>		
<u>(4,188,181)</u>	<u>(4,188,181)</u>		
		\$ 19,104	\$ --
		--	(103)
		<u>19,104</u>	<u>(103)</u>
2,884,221	2,884,221	--	--
881,887	881,887	--	--
219,242	219,242	--	--
42,148	42,148	--	--
2,975	2,975	--	152
64,559	64,559	--	--
<u>4,095,032</u>	<u>4,095,032</u>	<u>--</u>	<u>152</u>
(93,149)	(93,149)	19,104	49
4,885,158	4,885,158	199,969	163,919
<u>\$ 4,792,009</u>	<u>\$ 4,792,009</u>	<u>\$ 219,073</u>	<u>\$ 163,968</u>

WILCOX COUNTY, GEORGIA
Balance Sheet
Governmental Funds
September 30, 2014

	General	CDBG Drainage & Streets	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	\$ 708,167	\$ 1,086	\$ 181,909	\$ 891,162
Receivables (Net of Allowance for Uncollectibles)	211,979	145,357	76,596	433,932
Due from Other Funds	18,127	--	3,404	21,531
Total Assets	<u>\$ 938,273</u>	<u>\$ 146,443</u>	<u>\$ 261,909</u>	<u>\$ 1,346,625</u>
LIABILITIES				
Accounts Payable	\$ 562,395	\$ 145,357	\$ 76,614	\$ 784,366
Accrued Liabilities	50,121	--	--	50,121
Compensated Absences Payable	3,765	--	--	3,765
Due to Other Funds	3,354	--	18,177	21,531
Total Liabilities	<u>619,635</u>	<u>145,357</u>	<u>94,791</u>	<u>859,783</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue				
Property Taxes	90,951	--	--	90,951
Total Deferred Inflows of Resources	<u>90,951</u>	<u>--</u>	<u>--</u>	<u>90,951</u>
FUND BALANCES				
Restricted	338,207	--	174,389	512,596
Assigned	--	1,086	18,122	19,208
Unassigned	(110,520)	--	(25,393)	(135,913)
Total Fund Balances	<u>227,687</u>	<u>1,086</u>	<u>167,118</u>	<u>395,891</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 938,273</u>	<u>\$ 146,443</u>	<u>\$ 261,909</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.	4,717,720
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	90,951
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.	67,373
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Capital Leases	\$ (197,955)
Compensated Absences	(34,748)
Net Pension Obligation	(11,602)
Closure and Post-Closure Care Costs	(235,621)
Total Long-Term Liabilities	<u>(479,926)</u>
Net Position of Governmental Activities	<u>\$ 4,792,009</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, 2014

	General	CDBG Drainage & Streets	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 3,348,060	\$ --	\$ 681,580	\$ 4,029,640
Licenses and Permits	22,242	--	--	22,242
Intergovernmental	513,446	336,164	77,460	927,070
Charges for Services	224,483	--	112,319	336,802
Fines and Forfeitures	93,150	--	13,542	106,692
Investment Income	2,850	--	200	3,050
Contributions and Donations	2,053	--	--	2,053
Miscellaneous	56,590	--	912	57,502
Total Revenues	<u>4,262,874</u>	<u>336,164</u>	<u>886,013</u>	<u>5,485,051</u>
EXPENDITURES				
Current				
General Government	681,805	--	--	681,805
Judicial	421,198	--	--	421,198
Public Safety	1,426,764	--	174,588	1,601,352
Public Works	1,444,386	--	324,620	1,769,006
Health and Welfare	116,224	--	--	116,224
Culture and Recreation	172,621	--	--	172,621
Housing and Development	68,566	--	--	68,566
Capital Outlay	--	336,165	284,355	620,520
Debt Service	--	--	26,276	26,276
Intergovernmental	--	--	89,000	89,000
Total Expenditures	<u>4,331,564</u>	<u>336,165</u>	<u>898,839</u>	<u>5,566,568</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(68,690)</u>	<u>(1)</u>	<u>(12,826)</u>	<u>(81,517)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	8,526	--	30,511	39,037
Transfers Out	(30,511)	--	(8,526)	(39,037)
Insurance Recoveries	7,057	--	--	7,057
Total Other Financing Sources (Uses)	<u>(14,928)</u>	<u>--</u>	<u>21,985</u>	<u>7,057</u>
Net Change in Fund Balances	<u>(83,618)</u>	<u>(1)</u>	<u>9,159</u>	<u>(74,460)</u>
Fund Balances - Beginning	311,305	1,087	157,959	470,351
Fund Balances - Ending	<u>\$ 227,687</u>	<u>\$ 1,086</u>	<u>\$ 167,118</u>	<u>\$ 395,891</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, 2014

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* \$ (74,460)

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	450,680
Depreciation Expense	(255,148)
	<u>195,532</u>

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	(23,495)
Accumulated Depreciation	23,495
	<u>--</u>

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	(2,142)
	<u>(2,142)</u>

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

Principal Repayments	
Capital Leases	22,162
	<u>22,162</u>

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	(11,033)
Net Pension Obligation	63
Landfill Closure and Post-Closure Care Costs	(220,621)
Prepaid Items	(2,650)
	<u>(234,241)</u>

Change in net position of governmental activities reported in the <i>Statement of Activities</i>	<u>\$ (93,149)</u>
--	--------------------

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, 2014

	Will Duncan Private- Purpose Trust Fund	Agency Funds
ASSETS		
Cash	\$ 145,316	\$ 348,620
Total Assets	<u>145,316</u>	<u>348,620</u>
LIABILITIES		
Due to Others	--	348,620
Total Liabilities	<u>--</u>	<u>348,620</u>
NET POSITION		
Held in Trust for Pension Benefits and Other Purposes	<u>\$ 145,316</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, 2014

	Will Duncan Private- Purpose Trust Fund
ADDITIONS	
Interest and Dividends	\$ 3,931
Total Additions	<u>3,931</u>
Changes in Net Position	3,931
Net Position - Beginning	141,385
Net Position - Ending	<u><u>\$ 145,316</u></u>

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

Discretely Presented Component Units

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

B. Government-Wide Financial Statements

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

C. Basis of Presentation – Government-Wide Financial Statements

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

D. Basis of Presentation – Fund Financial Statements

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

WILCOX COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2014

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

The County reports the following major governmental funds:

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

The *CDBG Drainage & Streets Fund* accounts for street, flood, and drainage improvements to Humming Bird Road, Juniper Lane, and Saw Mill Loop.

Additionally, the County reports the following fund types:

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

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

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

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

E. Measurement Focus and Basis of Accounting

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

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

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

WILCOX COUNTY, GEORGIA
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acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

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

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

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

1. Cash and Cash Equivalents

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

2. Investments

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

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

3. Inventories and Prepaid Items

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

4. Capital Assets

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

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

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

5. Long-term Obligations

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

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

6. Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

7. Net Position Flow Assumption

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

8. Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption

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must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

9. Fund Balance Policies

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

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

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

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

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

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

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

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

G. Revenues and Expenditures/Expenses

1. Program Revenues

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.

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2. *Property Taxes*

Property taxes were levied on August 13, 2013, payable December 20, 2013, and attached as an enforceable lien on property as of January 1, 2013. The billings are considered past due after December 20, 2013, at which time the applicable property is subject to lien, and penalties and interest are assessed.

3. *Compensated Absences*

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

WILCOX COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2014

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

All departments of the County submit requests for appropriations to the County Clerk so that a budget may be prepared. The proposed budget is presented to the County Commissioners for review. The Commission holds public hearings and a final budget must be prepared and adopted no later than September 30.

The appropriated budget is prepared by fund, function, and department. The County's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the County Commission. The legal level of budgetary control is the department level.

The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the General fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital project fund. For the year ended September 30, 2014, the County did not adopt an annual budget for the Sheriff's Drug special revenue fund.

B. Excess of Expenditures Over Appropriations

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

	<u>Budget</u>	<u>Actual</u>	<u>Excess</u>
General Fund			
Tax Commissioner	175,563	176,835	(1,272)
Tax Assessor	136,172	143,579	(7,407)
Clerk of Superior Court	150,830	158,217	(7,387)
Public Defender	3,897	4,034	(137)
Jail	294,453	319,613	(25,160)
Emergency Medical Services	313,186	567,971	(254,785)
Highways and Streets	1,003,027	1,407,742	(404,715)
Solid Waste and Recycling	162,050	162,059	(9)
Recreation	117,207	122,169	(4,962)
Community Service Center	15,996	19,661	(3,665)
County Extension	40,884	50,840	(9,956)
Forest Services	16,816	17,726	(910)
Transfers Out	30,082	30,511	(429)
E-911 Special Revenue Fund	115,000	166,213	(51,213)
Juvenile Services Special Revenue Fund	500	773	(273)
TSPLOST Special Revenue Fund	264,648	324,620	(59,972)

C. Deficit Fund Equity

The following funds had deficit fund equity at September 30, 2014:

E-911 Special Revenue Fund	\$ 24,073
Cedar Creek Fire Special Revenue Fund	1,320

WILCOX COUNTY, GEORGIA
Notes to the Financial Statements
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III. DETAILED NOTES ON ALL FUNDS

A. Cash Deposits with Financial Institutions

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

Custodial credit risk – deposits. This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. As of September 30, 2014, the County's entire bank balance was insured or collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

B. Receivables

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

	General	CDBG Drainage & Streets	Nonmajor Governmental Funds	Total
Taxes	\$ 120,859	\$ --	\$ 201	\$ 121,060
Accounts	--	--	20,977	20,977
Intergovernmental	97,238	145,357	55,418	298,013
Gross Receivables	218,097	145,357	76,596	440,050
Less: Allowance for Uncollectibles	(6,118)	--	--	(6,118)
	<u>\$ 211,979</u>	<u>\$ 145,357</u>	<u>\$ 76,596</u>	<u>\$ 433,932</u>

WILCOX COUNTY, GEORGIA
Notes to the Financial Statements
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C. Capital Assets

Capital asset activity for the year ended September 30, 2014, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated				
Land	\$ 334,755	\$ --	\$ --	\$ 334,755
Construction In Progress	485,308	411,151	(451,698)	444,761
Total Capital Assets, Not Being Depreciated	<u>820,063</u>	<u>411,151</u>	<u>(451,698)</u>	<u>779,516</u>
Capital Assets, Being Depreciated				
Buildings	2,197,085	451,698	--	2,648,783
Infrastructure	2,456,266	--	--	2,456,266
Improvements Other Than Buildings	181,314	--	--	181,314
Machinery and Equipment	2,649,396	39,529	(23,495)	2,665,430
Total Capital Assets, Being Depreciated	<u>7,484,061</u>	<u>491,227</u>	<u>(23,495)</u>	<u>7,951,793</u>
Less Accumulated Depreciation For				
Buildings	(1,415,575)	(45,056)	--	(1,460,631)
Infrastructure	(270,100)	(61,407)	--	(331,507)
Improvements Other Than Buildings	(114,154)	(15,214)	--	(129,368)
Machinery and Equipment	(1,982,107)	(133,471)	23,495	(2,092,083)
Total Accumulated Depreciation	<u>(3,781,936)</u>	<u>(255,148)</u>	<u>23,495</u>	<u>(4,013,589)</u>
Total Capital Assets, Being Depreciated, Net	<u>3,702,125</u>	<u>236,079</u>	<u>--</u>	<u>3,938,204</u>
Governmental Activities Capital Assets, Net	<u>\$ 4,522,188</u>	<u>\$ 647,230</u>	<u>\$ (451,698)</u>	<u>\$ 4,717,720</u>

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

Governmental Activities	
General Government	\$ 18,672
Judicial	1,226
Public Safety	60,668
Public Works	131,505
Health and Welfare	6,755
Culture and Recreation	36,322
Total Depreciation Expense	<u>\$ 255,148</u>

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D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of September 30, 2014 was as follows:

Due From / To Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 18,127
Nonmajor Governmental Funds	General Fund	3,354
Nonmajor Governmental Funds	Nonmajor Governmental Funds	50
		<u>\$ 21,531</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 \$3,354 for expenditures originally categorized as SPLOST projects which were subsequently re-classified as General Fund expenditures. The balance will be reimbursed by the General Fund.

The composition of interfund transfers for the year ended September 30, 2014 was as follows:

Interfund Transfers

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 8,526
Nonmajor Governmental Funds	General Fund	30,511
		<u>\$ 39,037</u>

A Nonmajor Governmental Fund transferred \$8,526 to the General Fund to finance jail expenditures. The General Fund transferred \$30,511 to a Nonmajor Governmental Fund to finance E-911 operations.

E. Lease Obligations

The County has entered into lease agreements as lessee for financing the acquisition of capital assets. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. Amortization for the period is included in depreciation. Capital assets subject to lease obligations at September 30, 2014 were as follows:

	<u>Governmental Activities</u>
Machinery and Equipment	\$ 218,000
Less: Accumulated Depreciation	(25,433)
Total	<u>\$ 192,567</u>

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The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2014 were as follows:

Year Ending September 30	Governmental Activities
2015	\$ 22,632
2016	22,632
2017	22,632
2018	<u>142,746</u>
Total Minimum Lease Payments	210,642
Less: Amounts Representing Interest	<u>(12,687)</u>
Present Value of Minimum Lease Payments	<u><u>\$ 197,955</u></u>

Changes in General Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2014, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	\$ 23,715	\$ 42,186	\$ (31,153)	\$ 34,748	\$ --
Net Pension Obligation	11,665	--	(63)	11,602	--
Capital Leases	220,117	--	(22,162)	197,955	18,887
Closure and Post-Closure Care Costs	<u>15,000</u>	<u>220,621</u>	<u>--</u>	<u>235,621</u>	<u>15,000</u>
	<u><u>\$ 270,497</u></u>	<u><u>\$ 262,807</u></u>	<u><u>\$ (53,378)</u></u>	<u><u>\$ 479,926</u></u>	<u><u>\$ 33,887</u></u>

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

F. 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 2013 plan year. As approved by the trustees, the required contribution for 2013 was \$62,173.

WILCOX COUNTY, GEORGIA
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Annual Pension Cost and Net Pension Obligation

For 2013, the County's annual pension cost was \$62,110. The required and actual contributions were \$62,173.

Annual Required Contribution (ARC)	\$ 62,173
Interest on Net Pension Obligation	904
Adjustment to ARC	<u>(967)</u>
Annual Pension Cost	62,110
Contributions Made	<u>(62,173)</u>
Increase (Decrease) in Net Pension Obligation	(63)
Net Pension Obligation Beginning of Year	<u>11,665</u>
Net Pension Obligation End of Year	<u><u>\$ 11,602</u></u>

Three Year Trend Information

<u>Plan Year</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
2011	\$ 90,927	98 %	\$ 11,729
2012	71,034	100	11,665
2013	62,110	100	11,602

The required contribution was determined as part of the January 1, 2013 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, 2013 was 6 years.

Funded Status and Funding Progress

As of January 1, 2013, the most recent actuarial valuation date, the plan was 75.1% funded. The actuarial accrued liability for benefits was \$1,321,573, and the actuarial value of assets was \$992,139, resulting in an unfunded actuarial accrued liability (UAAL) of \$329,434. The covered payroll (annual payroll of active employees covered by the plan) was \$694,659, and the ratio of the UAAL to the covered payroll was 47.4%.

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.

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 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 13 years. This exact time period cannot be determined. The County's estimated liability for post-closure care costs at September 30, 2014 was \$235,621. Actual costs may be higher due to inflation or deflation, revisions to laws or regulations, or changes in technology.

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H. Fund Balances

The classifications of fund balances of governmental funds at September 30, 2014 were as follows:

	General	CDBG Drainage & Streets	Other Governmental Funds	Total Governmental Funds
Restricted				
Public Works	\$ 338,207	\$ --	\$ 84,254	\$ 422,461
Capital Outlay	--	--	90,135	90,135
	<u>338,207</u>	<u>--</u>	<u>174,389</u>	<u>512,596</u>
Assigned				
Public Safety	--	--	18,122	18,122
Capital Outlay	--	1,086	--	1,086
	<u>--</u>	<u>1,086</u>	<u>18,122</u>	<u>19,208</u>
Unassigned, Reported In				
General Fund	(110,520)	--	--	(110,520)
Special Revenue Funds	--	--	(25,393)	(25,393)
	<u>(110,520)</u>	<u>--</u>	<u>(25,393)</u>	<u>(135,913)</u>
Total Fund Balances	<u>\$ 227,687</u>	<u>\$ 1,086</u>	<u>\$ 167,118</u>	<u>\$ 395,891</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 \$8,959,673 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 Health Services (CRHS) to operate a county-wide ambulance service. The County paid CRHS its costs and expenses in operating the EMS, adjusted to the CRHS 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, 2014 year end of the Hospital was \$462,975 and is included in the County's accounts payable at September 30, 2014. If CRHS costs and expenses to operate the EMS exceed revenues from customers, state and federal sources for the period July, August, and September 2014 a contingent liability would exist. The contract with CRHS ended September 30, 2014; however, due to issues with the Wilcox County's billing service, CRHS received Medicare payments after the contract ended for services performed by Wilcox's EMS. CRHS has not forwarded said payments to the County and has yet to bill the County for services for the months of July, August, and September 2014. The amount of this contingent liability for the three month period is unknown. The County does not expect it to exceed \$116,000.

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September 30, 2014

C. 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, 2014, 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, 2014

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
REVENUES				
Taxes	\$ 3,216,458	\$ 3,216,458	\$ 3,348,060	\$ 131,602
Licenses and Permits	25,500	25,500	22,242	(3,258)
Intergovernmental	479,000	479,000	513,446	34,446
Charges for Services	148,000	148,000	224,483	76,483
Fines and Forfeitures	96,730	96,730	93,150	(3,580)
Interest Revenue	750	750	2,850	2,100
Contributions and Donations	--	--	2,053	2,053
Miscellaneous	55,000	55,000	56,590	1,590
Total Revenues	<u>4,021,438</u>	<u>4,021,438</u>	<u>4,262,874</u>	<u>241,436</u>
EXPENDITURES				
Governing Body	222,303	226,158	222,296	3,862
Elections	81,644	85,811	80,077	5,734
Tax Commissioner	174,783	175,563	176,835	(1,272)
Tax Assessor	119,963	136,172	143,579	(7,407)
Building and Plant	59,575	60,291	59,018	1,273
Other General Government	300,000	265,502	--	265,502
Superior Court	103,948	103,948	68,841	35,107
Clerk of Superior Court	150,193	150,830	158,217	(7,387)
Magistrate Court	58,990	70,497	70,022	475
Probate Court	128,473	124,807	120,084	4,723
Probate Court (Juvenile)	4,000	4,000	--	4,000
Public Defender	3,897	3,897	4,034	(137)
Sheriff	519,985	517,421	499,449	17,972
Jail	302,307	294,453	319,613	(25,160)
Fire	11,639	10,937	--	10,937
Emergency Medical Services	320,735	313,186	567,971	(254,785)
Coroner	15,340	22,580	19,343	3,237
Emergency Management	13,019	20,668	20,388	280
Highways and Streets	999,196	1,003,027	1,407,742	(404,715)
Solid Waste and Recycling	162,050	162,050	162,059	(9)
Closure and Post-closure Care	19,312	19,312	18,812	500
Maintenance and Shop	61,488	61,309	56,020	5,289
DFACS	5,000	5,000	1,828	3,172
Transit System Vans	109,071	104,302	80,549	23,753
Other Health and Welfare	35,038	35,155	33,847	1,308
Recreation	113,802	117,207	122,169	(4,962)
Agri-Center	15,019	15,142	11,648	3,494
Community Service Center	15,845	15,996	19,661	(3,665)
FSA Soil Conservation	15,661	15,290	7,498	7,792
Libraries	11,645	11,645	11,645	--
County Extension	39,113	40,884	50,840	(9,956)
Forest Services	16,816	16,816	17,726	(910)
Total Expenditures	<u>4,209,850</u>	<u>4,209,856</u>	<u>4,531,811</u>	<u>(321,955)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(188,412)</u>	<u>(188,418)</u>	<u>(268,937)</u>	<u>(80,519)</u>

WILCOX COUNTY, GEORGIA

General Fund

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

For the Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
OTHER FINANCING SOURCES (USES)				
Transfers In				
Jail Special Revenue Fund	8,500	8,500	8,526	26
Transfers Out				
E-911 Special Revenue Fund	(30,088)	(30,082)	(30,511)	(429)
Proceeds of Capital Asset Dispositions	10,000	10,000	--	(10,000)
Insurance Recoveries	10,000	10,000	7,057	(2,943)
Other	190,000	190,000	200,247	10,247
Total Other Financing Sources (Uses)	<u>188,412</u>	<u>188,418</u>	<u>185,319</u>	<u>(3,099)</u>
Net Change in Fund Balances	--	--	(83,618)	(83,618)
Fund Balances - Beginning	311,305	311,305	311,305	--
Fund Balances - Ending	<u>\$ 311,305</u>	<u>\$ 311,305</u>	<u>\$ 227,687</u>	<u>\$ (83,618)</u>

WILCOX COUNTY, GEORGIA
Pension Plan
Schedule of Funding Progress
September 30, 2014

<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
1/1/2013	992,139	1,321,573	329,434	75.1	694,659	47.4

WILCOX COUNTY, GEORGIA
Notes to the Required Supplementary Information
September 30, 2014

A. Budgetary Information

An annual budget was adopted on a basis consistent with generally accepted accounting principles for the General Fund. The presentation of expenditures reported in the General Fund *Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual* differs from the *Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds* due to the classification of certain reimbursements from other funds. The following schedule presents a reconciliation of those amounts.

	Budget Schedule	Reconciliation	Governmental Fund Statement
EXPENDITURES			
Current			
General Government	\$ 681,805	\$ --	\$ 681,805
Judicial	421,198	--	421,198
Public Safety	1,426,764	--	1,426,764
Public Works	1,644,633	(200,247)	1,444,386
Health and Welfare	116,224	--	116,224
Culture and Recreation	172,621	--	172,621
Housing and Development	68,566	--	68,566
Total Expenditures	<u>4,531,811</u>	<u>(200,247)</u>	<u>4,331,564</u>
OTHER FINANCING SOURCES (USES)			
Transfers Out	30,511	--	30,511
Other	(200,247)	200,247	--
Total	<u>\$ 4,362,075</u>	<u>\$ --</u>	<u>\$ 4,362,075</u>

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

Major Governmental Funds

General Fund

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

Capital Projects Funds

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

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**General Fund****Balance Sheet****September 30, 2014 and 2013**

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Cash Equivalents	\$ 708,167	\$ 731,761
Receivables (Net of Allowance for Uncollectibles)		
Taxes	114,741	131,216
Accounts	--	1,817
Intergovernmental	97,238	27,070
Due from Other Funds		
E-911 Special Revenue Fund	17,073	17,073
Cedar Creek Fire Special Revenue Fund	915	2,533
Drug Abuse Treatment Special Revenue Fund	50	50
Juvenile Services Special Revenue Fund	89	2,896
Total Assets	<u>\$ 938,273</u>	<u>\$ 914,416</u>
LIABILITIES		
Accounts Payable	\$ 562,395	\$ 474,473
Accrued Liabilities	50,121	28,474
Compensated Absences Payable	3,765	2,204
Due to Other Funds		
Cedar Creek Fire Special Revenue Fund	--	868
SPLOST 2006 Capital Projects Fund	3,354	3,999
Total Liabilities	<u>619,635</u>	<u>510,018</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	90,951	93,093
Total Deferred Inflows of Resources	<u>90,951</u>	<u>93,093</u>
FUND BALANCES		
Restricted	338,207	716,436
Unassigned	(110,520)	(405,131)
Total Fund Balances	<u>227,687</u>	<u>311,305</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 938,273</u>	<u>\$ 914,416</u>

WILCOX COUNTY, GEORGIA**General Fund****Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2014 and 2013**

	2014	2013
REVENUES		
Taxes	\$ 3,348,060	\$ 3,152,895
Licenses and Permits	22,242	25,476
Intergovernmental	513,446	811,063
Charges for Services	224,483	366,770
Fines and Forfeitures	93,150	87,314
Interest Revenue	2,850	2,104
Contributions and Donations	2,053	10,892
Miscellaneous	56,590	53,311
Total Revenues	<u>4,262,874</u>	<u>4,509,825</u>
EXPENDITURES		
Current		
General Government	681,805	655,565
Judicial	421,198	399,685
Public Safety	1,426,764	1,266,453
Public Works	1,444,386	746,329
Health and Welfare	116,224	118,283
Culture and Recreation	172,621	165,577
Housing and Development	68,566	64,201
Debt Service	--	4,960
Total Expenditures	<u>4,331,564</u>	<u>3,421,053</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(68,690)</u>	<u>1,088,772</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
Jail Special Revenue Fund	8,526	--
Transfers Out		
E-911 Special Revenue Fund	(30,511)	(29,443)
Cedar Creek Fire Special Revenue Fund	--	(1,175)
Proceeds of Capital Asset Dispositions	--	60,473
Insurance Recoveries	7,057	20,007
Total Other Financing Sources (Uses)	<u>(14,928)</u>	<u>49,862</u>
Net Change in Fund Balances	<u>(83,618)</u>	<u>1,138,634</u>
Fund Balances - Beginning	311,305	(827,329)
Fund Balances - Ending	<u>\$ 227,687</u>	<u>\$ 311,305</u>

WILCOX COUNTY, GEORGIA
CDBG Drainage & Streets Capital Projects Fund
Balance Sheet
September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Cash Equivalents	\$ 1,086	\$ 1,087
Receivables		
Intergovernmental	145,357	--
Total Assets	<u>\$ 146,443</u>	<u>\$ 1,087</u>
LIABILITIES		
Accounts Payable	\$ 145,357	\$ --
Total Liabilities	<u>145,357</u>	<u>--</u>
FUND BALANCES		
Assigned	<u>1,086</u>	<u>1,087</u>
Total Fund Balances	<u>1,086</u>	<u>1,087</u>
Total Liabilities and Fund Balances	<u>\$ 146,443</u>	<u>\$ 1,087</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, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Intergovernmental	\$ 336,164	\$ 27,545
Total Revenues	<u>336,164</u>	<u>27,545</u>
EXPENDITURES		
Capital Outlay		
Street Improvements	211,646	--
Flood and Drainage	100,531	--
Engineering	13,118	13,544
Administration	10,870	12,914
Total Expenditures	<u>336,165</u>	<u>26,458</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1)</u>	<u>1,087</u>
Net Change in Fund Balances	(1)	1,087
Fund Balances - Beginning	1,087	--
Fund Balances - Ending	<u>\$ 1,086</u>	<u>\$ 1,087</u>

WILCOX COUNTY, GEORGIA**CDBG Drainage & Streets Capital Projects Fund****Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual****From Inception and for the Year Ended September 30, 2014**

	<u>Project</u>			<u>Total To</u>
	<u>Authorization</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Date</u>
REVENUES				
Intergovernmental	\$ 469,641	\$ 27,545	\$ 336,164	\$ 363,709
Total Revenues	<u>469,641</u>	<u>27,545</u>	<u>336,164</u>	<u>363,709</u>
EXPENDITURES				
Capital Outlay				
Street Improvements	264,724	--	211,646	211,646
Flood and Drainage	104,918	--	100,531	100,531
Engineering	32,357	13,544	13,118	26,662
Administration	28,178	12,914	10,870	23,784
Contingencies	39,464	--	--	--
Total Expenditures	<u>469,641</u>	<u>26,458</u>	<u>336,165</u>	<u>362,623</u>
Excess (Deficiency) of Revenues Over				
(Under) Expenditures	--	1,087	(1)	1,086
Net Change in Fund Balances	<u>\$ --</u>	<u>\$ 1,087</u>	<u>(1)</u>	<u>\$ 1,086</u>
Fund Balances - Beginning			1,087	
Fund Balances - Ending			<u>\$ 1,086</u>	

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Nonmajor Governmental Funds

Special Revenue Funds

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

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

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

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

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

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

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

TSPLOST Fund - This fund is used to account for the collection of the discretionary portion of the 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
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2014

	Special Revenue Funds				
	E-911	Cedar Creek Fire	Jail	Drug Abuse Treatment	Juvenile Services
ASSETS					
Cash and Cash Equivalents	\$ 20,122	\$ 50	\$ 1,471	\$ 12,173	\$ 2,668
Receivables	15,294	201	--	--	--
Due from Other Funds	--	--	--	--	50
Total Assets	<u>\$ 35,416</u>	<u>\$ 251</u>	<u>\$ 1,471</u>	<u>\$ 12,173</u>	<u>\$ 2,718</u>
LIABILITIES					
Accounts Payable	\$ 42,416	\$ 656	\$ --	\$ --	\$ --
Due to Other Funds	17,073	915	--	100	89
Total Liabilities	<u>59,489</u>	<u>1,571</u>	<u>--</u>	<u>100</u>	<u>89</u>
FUND BALANCES					
Restricted	--	--	--	--	--
Assigned	--	--	1,471	12,073	2,629
Unassigned	(24,073)	(1,320)	--	--	--
Total Fund Balances	<u>(24,073)</u>	<u>(1,320)</u>	<u>1,471</u>	<u>12,073</u>	<u>2,629</u>
Total Liabilities and Fund Balances	<u>\$ 35,416</u>	<u>\$ 251</u>	<u>\$ 1,471</u>	<u>\$ 12,173</u>	<u>\$ 2,718</u>

Capital Projects Funds						
Sheriff's Drug	TSPLOST	Total	SPLOST 2006	SPLOST 2012	Total	Total Nonmajor Governmental Funds
\$ 1,949	\$ 64,763	\$ 103,196	\$ --	\$ 78,713	\$ 78,713	\$ 181,909
--	21,250	36,745	--	39,851	39,851	76,596
--	--	50	3,354	--	3,354	3,404
<u>\$ 1,949</u>	<u>\$ 86,013</u>	<u>\$ 139,991</u>	<u>\$ 3,354</u>	<u>\$ 118,564</u>	<u>\$ 121,918</u>	<u>\$ 261,909</u>
\$ --	\$ 1,759	\$ 44,831	\$ --	\$ 31,783	\$ 31,783	\$ 76,614
--	--	18,177	--	--	--	18,177
--	1,759	63,008	--	31,783	31,783	94,791
--	84,254	84,254	3,354	86,781	90,135	174,389
1,949	--	18,122	--	--	--	18,122
--	--	(25,393)	--	--	--	(25,393)
<u>1,949</u>	<u>84,254</u>	<u>76,983</u>	<u>3,354</u>	<u>86,781</u>	<u>90,135</u>	<u>167,118</u>
<u>\$ 1,949</u>	<u>\$ 86,013</u>	<u>\$ 139,991</u>	<u>\$ 3,354</u>	<u>\$ 118,564</u>	<u>\$ 121,918</u>	<u>\$ 261,909</u>

WILCOX COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes
in Fund Balances
Nonmajor Governmental Funds
September 30, 2014

	Special Revenue Funds			
	E-911	Cedar Creek Fire	Jail	Drug Abuse Treatment
REVENUES				
Taxes	\$ --	\$ 3,933	\$ --	\$ --
Intergovernmental	--	--	--	--
Charges for Services	112,319	--	--	--
Fines and Forfeitures	--	--	8,229	5,213
Interest Revenue	27	2	--	15
Miscellaneous	--	--	--	--
Total Revenues	<u>112,346</u>	<u>3,935</u>	<u>8,229</u>	<u>5,228</u>
EXPENDITURES				
Current				
Public Safety	165,885	5,805	131	1,008
Public Works	--	--	--	--
Capital Outlay	328	--	--	--
Debt Service	--	--	--	--
Intergovernmental	--	--	--	--
Total Expenditures	<u>166,213</u>	<u>5,805</u>	<u>131</u>	<u>1,008</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(53,867)</u>	<u>(1,870)</u>	<u>8,098</u>	<u>4,220</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	30,511	--	--	--
Transfers Out	--	--	(8,526)	--
Total Other Financing Sources (Uses)	<u>30,511</u>	<u>--</u>	<u>(8,526)</u>	<u>--</u>
Net Change in Fund Balances	(23,356)	(1,870)	(428)	4,220
Fund Balances - Beginning	(717)	550	1,899	7,853
Fund Balances - Ending	<u>\$ (24,073)</u>	<u>\$ (1,320)</u>	<u>\$ 1,471</u>	<u>\$ 12,073</u>

								Capital Projects Funds			Total Nonmajor Governmental Funds
Juvenile Services	Sheriff's Drug	TSPLOST	Total	SPLOST 2006	SPLOST 2012	Total					
\$ --	\$ --	\$ 267,727	\$ 271,660	\$ --	\$ 409,920	\$ 409,920	\$	681,580			
--	--	77,460	77,460	--	--	--		77,460			
--	--	--	112,319	--	--	--		112,319			
100	--	--	13,542	--	--	--		13,542			
--	--	81	125	7	68	75		200			
--	912	--	912	--	--	--		912			
100	912	345,268	476,018	7	409,988	409,995		886,013			
773	986	--	174,588	--	--	--		174,588			
--	--	324,620	324,620	--	--	--		324,620			
--	--	--	328	48,776	235,251	284,027		284,355			
--	--	--	--	5,658	20,618	26,276		26,276			
--	--	--	--	--	89,000	89,000		89,000			
773	986	324,620	499,536	54,434	344,869	399,303		898,839			
(673)	(74)	20,648	(23,518)	(54,427)	65,119	10,692		(12,826)			
--	--	--	30,511	--	--	--		30,511			
--	--	--	(8,526)	--	--	--		(8,526)			
--	--	--	21,985	--	--	--		21,985			
(673)	(74)	20,648	(1,533)	(54,427)	65,119	10,692		9,159			
3,302	2,023	63,606	78,516	57,781	21,662	79,443		157,959			
\$ 2,629	\$ 1,949	\$ 84,254	\$ 76,983	\$ 3,354	\$ 86,781	\$ 90,135		\$ 167,118			

WILCOX COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Cash Equivalents	\$ 20,122	\$ 402
Receivables		
Accounts	15,294	43,954
Total Assets	<u>\$ 35,416</u>	<u>\$ 44,356</u>
LIABILITIES		
Accounts Payable	\$ 42,416	\$ 28,000
Due to Other Funds		
General Fund	17,073	17,073
Total Liabilities	<u>59,489</u>	<u>45,073</u>
FUND BALANCES		
Unassigned	<u>(24,073)</u>	<u>(717)</u>
Total Fund Balances	<u>(24,073)</u>	<u>(717)</u>
Total Liabilities and Fund Balances	<u>\$ 35,416</u>	<u>\$ 44,356</u>

WILCOX COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Charges for Services	\$ 112,319	\$ 126,974
Interest Revenue	27	21
Total Revenues	<u>112,346</u>	<u>126,995</u>
EXPENDITURES		
Current		
Public Safety	165,885	141,487
Capital Outlay	328	--
Total Expenditures	<u>166,213</u>	<u>141,487</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(53,867)</u>	<u>(14,492)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	30,511	29,443
Total Other Financing Sources (Uses)	<u>30,511</u>	<u>29,443</u>
Net Change in Fund Balances	<u>(23,356)</u>	<u>14,951</u>
Fund Balances - Beginning	(717)	(15,668)
Fund Balances - Ending	<u>\$ (24,073)</u>	<u>\$ (717)</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, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Charges for Services	\$ 115,000	\$ 112,319	\$ (2,681)
Interest Revenue	--	27	27
Total Revenues	<u>115,000</u>	<u>112,346</u>	<u>(2,654)</u>
EXPENDITURES			
Current			
Public Safety	115,000	165,885	(50,885)
Capital Outlay	--	328	(328)
Total Expenditures	<u>115,000</u>	<u>166,213</u>	<u>(51,213)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>(53,867)</u>	<u>(53,867)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	--	30,511	30,511
Total Other Financing Sources (Uses)	<u>--</u>	<u>30,511</u>	<u>30,511</u>
Net Change in Fund Balances	<u>--</u>	<u>(23,356)</u>	<u>(23,356)</u>
Fund Balances - Beginning	(717)	(717)	--
Fund Balances - Ending	<u>\$ (717)</u>	<u>\$ (24,073)</u>	<u>\$ (23,356)</u>

WILCOX COUNTY, GEORGIA
Cedar Creek Fire Special Revenue Fund
Balance Sheet
September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Cash Equivalents	\$ 50	\$ 1,999
Receivables		
Taxes	201	216
Due from Other Funds		
General Fund	--	868
Total Assets	<u>\$ 251</u>	<u>\$ 3,083</u>
LIABILITIES		
Accounts Payable	\$ 656	\$ --
Due to Other Funds		
General Fund	915	2,533
Total Liabilities	<u>1,571</u>	<u>2,533</u>
FUND BALANCES		
Assigned	--	550
Unassigned	(1,320)	--
Total Fund Balances	<u>(1,320)</u>	<u>550</u>
Total Liabilities and Fund Balances	<u>\$ 251</u>	<u>\$ 3,083</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, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Taxes	\$ 3,933	\$ 3,853
Interest Revenue	2	11
Total Revenues	<u>3,935</u>	<u>3,864</u>
EXPENDITURES		
Current		
Public Safety	5,805	9,916
Total Expenditures	<u>5,805</u>	<u>9,916</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,870)</u>	<u>(6,052)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	1,175
Total Other Financing Sources (Uses)	<u>--</u>	<u>1,175</u>
Net Change in Fund Balances	<u>(1,870)</u>	<u>(4,877)</u>
Fund Balances - Beginning	550	5,427
Fund Balances - Ending	<u>\$ (1,320)</u>	<u>\$ 550</u>

WILCOX COUNTY, GEORGIA

Cedar Creek Fire Special Revenue Fund

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

For the Year Ended September 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Taxes	\$ 4,350	\$ 3,933	\$ (417)
Interest Revenue	20	2	(18)
Miscellaneous	1,000	--	(1,000)
Total Revenues	<u>5,370</u>	<u>3,935</u>	<u>(1,435)</u>
EXPENDITURES			
Current			
Public Safety	7,140	5,805	1,335
Total Expenditures	<u>7,140</u>	<u>5,805</u>	<u>1,335</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	<u>(1,770)</u>	<u>(1,870)</u>	<u>(100)</u>
Net Change in Fund Balances	<u>(1,770)</u>	<u>(1,870)</u>	<u>(100)</u>
Fund Balances - Beginning	550	550	--
Fund Balances - Ending	<u>\$ (1,220)</u>	<u>\$ (1,320)</u>	<u>\$ (100)</u>

WILCOX COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Cash Equivalents	\$ 1,471	\$ 1,899
Total Assets	<u>\$ 1,471</u>	<u>\$ 1,899</u>
FUND BALANCES		
Assigned	\$ 1,471	\$ 1,899
Total Fund Balances	<u>\$ 1,471</u>	<u>\$ 1,899</u>

WILCOX COUNTY, GEORGIA

Jail Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Fines and Forfeitures	\$ 8,229	\$ 8,004
Total Revenues	<u>8,229</u>	<u>8,004</u>
EXPENDITURES		
Current		
Public Safety	131	6,803
Total Expenditures	<u>131</u>	<u>6,803</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8,098</u>	<u>1,201</u>
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(8,526)	--
Total Other Financing Sources (Uses)	<u>(8,526)</u>	<u>--</u>
Net Change in Fund Balances	(428)	1,201
Fund Balances - Beginning	1,899	698
Fund Balances - Ending	<u>\$ 1,471</u>	<u>\$ 1,899</u>

WILCOX COUNTY, GEORGIA**Jail Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**

For the Year Ended September 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines and Forfeitures	\$ 8,400	\$ 8,229	\$ (171)
Interest Revenue	100	--	(100)
Total Revenues	<u>8,500</u>	<u>8,229</u>	<u>(271)</u>
EXPENDITURES			
Current			
Public Safety	8,500	131	8,369
Total Expenditures	<u>8,500</u>	<u>131</u>	<u>8,369</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>8,098</u>	<u>8,098</u>
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	--	(8,526)	(8,526)
Total Other Financing Sources (Uses)	<u>--</u>	<u>(8,526)</u>	<u>(8,526)</u>
Net Change in Fund Balances	<u>--</u>	<u>(428)</u>	<u>(428)</u>
Fund Balances - Beginning	1,899	1,899	--
Fund Balances - Ending	<u>\$ 1,899</u>	<u>\$ 1,471</u>	<u>\$ (428)</u>

WILCOX COUNTY, GEORGIA
Drug Abuse Treatment Special Revenue Fund
Balance Sheet
September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Cash Equivalents	\$ 12,173	\$ 7,953
Total Assets	<u>\$ 12,173</u>	<u>\$ 7,953</u>
LIABILITIES		
Due to Other Funds		
General Fund	\$ 50	\$ 50
Drug Abuse Treatment Special Revenue Fund	50	50
Total Liabilities	<u>100</u>	<u>100</u>
FUND BALANCES		
Assigned	<u>12,073</u>	<u>7,853</u>
Total Fund Balances	<u>12,073</u>	<u>7,853</u>
Total Liabilities and Fund Balances	<u>\$ 12,173</u>	<u>\$ 7,953</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, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Fines and Forfeitures	\$ 5,213	\$ 7,969
Interest Revenue	15	24
Total Revenues	<u>5,228</u>	<u>7,993</u>
EXPENDITURES		
Current		
Public Safety	1,008	943
Capital Outlay	--	11,500
Total Expenditures	<u>1,008</u>	<u>12,443</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,220</u>	<u>(4,450)</u>
Net Change in Fund Balances	4,220	(4,450)
Fund Balances - Beginning	7,853	12,303
Fund Balances - Ending	<u>\$ 12,073</u>	<u>\$ 7,853</u>

WILCOX COUNTY, GEORGIA

Drug Abuse Treatment Special Revenue Fund

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

For the Year Ended September 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines and Forfeitures	\$ 7,850	\$ 5,213	\$ (2,637)
Interest Revenue	25	15	(10)
Total Revenues	<u>7,875</u>	<u>5,228</u>	<u>(2,647)</u>
EXPENDITURES			
Current			
Public Safety	--	1,008	(1,008)
Capital Outlay	7,875	--	7,875
Total Expenditures	<u>7,875</u>	<u>1,008</u>	<u>6,867</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	<u>--</u>	<u>4,220</u>	<u>4,220</u>
Net Change in Fund Balances	<u>--</u>	<u>4,220</u>	<u>4,220</u>
Fund Balances - Beginning	7,853	7,853	--
Fund Balances - Ending	<u>\$ 7,853</u>	<u>\$ 12,073</u>	<u>\$ 4,220</u>

WILCOX COUNTY, GEORGIA
Juvenile Services Special Revenue Fund
Balance Sheet
September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Cash Equivalents	\$ 2,668	\$ 6,148
Due from Other Funds		
Drug Abuse Treatment Special Revenue Fund	50	50
Total Assets	<u>\$ 2,718</u>	<u>\$ 6,198</u>
LIABILITIES		
Due to Other Funds		
General Fund	\$ 89	\$ 2,896
Total Liabilities	<u>89</u>	<u>2,896</u>
FUND BALANCES		
Assigned	2,629	3,302
Total Liabilities and Fund Balances	<u>\$ 2,718</u>	<u>\$ 6,198</u>

WILCOX COUNTY, GEORGIA
Juvenile Services Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Fines and Forfeitures	\$ 100	\$ 350
Total Revenues	<u>100</u>	<u>350</u>
EXPENDITURES		
Current		
Public Safety	773	2,806
Total Expenditures	<u>773</u>	<u>2,806</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(673)</u>	<u>(2,456)</u>
Net Change in Fund Balances	(673)	(2,456)
Fund Balances - Beginning	3,302	5,758
Fund Balances - Ending	<u>\$ 2,629</u>	<u>\$ 3,302</u>

WILCOX COUNTY, GEORGIA

Juvenile Services Special Revenue Fund

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

For the Year Ended September 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines and Forfeitures	\$ 500	\$ 100	\$ (400)
Total Revenues	<u>500</u>	<u>100</u>	<u>(400)</u>
EXPENDITURES			
Current			
Public Safety	500	773	(273)
Total Expenditures	<u>500</u>	<u>773</u>	<u>(273)</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	(673)	(673)
Net Change in Fund Balances	--	(673)	(673)
Fund Balances - Beginning	3,302	3,302	--
Fund Balances - Ending	<u>\$ 3,302</u>	<u>\$ 2,629</u>	<u>\$ (673)</u>

WILCOX COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Balance Sheet
September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Cash Equivalents	\$ 1,949	\$ 2,023
Total Assets	<u>\$ 1,949</u>	<u>\$ 2,023</u>
FUND BALANCES		
Assigned	\$ 1,949	\$ 2,023
Total Fund Balances	<u>\$ 1,949</u>	<u>\$ 2,023</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, 2014 and 2013

	2014	2013
REVENUES		
Miscellaneous	\$ 912	\$ 5,020
Total Revenues	<u>912</u>	<u>5,020</u>
EXPENDITURES		
Current		
Public Safety	986	1,292
Capital Outlay	--	2,635
Total Expenditures	<u>986</u>	<u>3,927</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(74)</u>	<u>1,093</u>
Net Change in Fund Balances	(74)	1,093
Fund Balances - Beginning	2,023	930
Fund Balances - Ending	<u>\$ 1,949</u>	<u>\$ 2,023</u>

WILCOX COUNTY, GEORGIA
TSPLOST Special Revenue Fund
Balance Sheet
September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Cash Equivalents	\$ 64,763	\$ 42,821
Receivables		
Intergovernmental	21,250	20,785
Total Assets	<u>\$ 86,013</u>	<u>\$ 63,606</u>
LIABILITIES		
Accounts Payable	\$ 1,759	\$ --
Total Liabilities	<u>1,759</u>	<u>--</u>
FUND BALANCES		
Restricted	84,254	63,606
Total Fund Balances	<u>84,254</u>	<u>63,606</u>
Total Liabilities and Fund Balances	<u>\$ 86,013</u>	<u>\$ 63,606</u>

WILCOX COUNTY, GEORGIA
TSPLOST Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Taxes	\$ 267,727	\$ 191,892
Intergovernmental	77,460	--
Interest Revenue	81	45
Total Revenues	<u>345,268</u>	<u>191,937</u>
EXPENDITURES		
Current		
Public Works	324,620	128,331
Total Expenditures	<u>324,620</u>	<u>128,331</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>20,648</u>	<u>63,606</u>
Net Change in Fund Balances	20,648	63,606
Fund Balances - Beginning	63,606	--
Fund Balances - Ending	<u>\$ 84,254</u>	<u>\$ 63,606</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, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Taxes	\$ 264,648	\$ 267,727	\$ 3,079
Intergovernmental	--	77,460	77,460
Interest Revenue	--	81	81
Total Revenues	<u>264,648</u>	<u>345,268</u>	<u>80,620</u>
EXPENDITURES			
Current			
Public Works	264,648	324,620	(59,972)
Total Expenditures	<u>264,648</u>	<u>324,620</u>	<u>(59,972)</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	20,648	20,648
Net Change in Fund Balances	--	20,648	20,648
Fund Balances - Beginning	63,606	63,606	--
Fund Balances - Ending	<u>\$ 63,606</u>	<u>\$ 84,254</u>	<u>\$ 20,648</u>

WILCOX COUNTY, GEORGIA
SPLOST 2006 Capital Projects Fund
Balance Sheet
September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Cash Equivalents	\$ --	\$ 66,805
Due from Other Funds		
General Fund	3,354	3,999
Total Assets	<u>\$ 3,354</u>	<u>\$ 70,804</u>
LIABILITIES		
Accounts Payable	\$ --	\$ 13,023
Total Liabilities	<u>--</u>	<u>13,023</u>
FUND BALANCES		
Restricted	3,354	57,781
Total Fund Balances	<u>3,354</u>	<u>57,781</u>
Total Liabilities and Fund Balances	<u>\$ 3,354</u>	<u>\$ 70,804</u>

WILCOX COUNTY, GEORGIA
SPLOST 2006 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Interest Revenue	\$ 7	\$ 277
Total Revenues	<u>7</u>	<u>277</u>
EXPENDITURES		
Capital Outlay	48,776	384,369
Debt Service	5,658	1,886
Total Expenditures	<u>54,434</u>	<u>386,255</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(54,427)</u>	<u>(385,978)</u>
OTHER FINANCING SOURCES (USES)		
Capital Leases	--	218,000
Total Other Financing Sources (Uses)	<u>--</u>	<u>218,000</u>
Net Change in Fund Balances	<u>(54,427)</u>	<u>(167,978)</u>
Fund Balances - Beginning	57,781	225,759
Fund Balances - Ending	<u>\$ 3,354</u>	<u>\$ 57,781</u>

WILCOX COUNTY, GEORGIA
SPLOST 2012 Capital Projects Fund
Balance Sheet
September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Cash Equivalents	\$ 78,713	\$ 3,369
Receivables		
Accounts	5,683	--
Intergovernmental	34,168	34,738
Total Assets	<u>\$ 118,564</u>	<u>\$ 38,107</u>
LIABILITIES		
Accounts Payable	<u>\$ 31,783</u>	<u>\$ 16,445</u>
Total Liabilities	<u>31,783</u>	<u>16,445</u>
FUND BALANCES		
Restricted	<u>86,781</u>	<u>21,662</u>
Total Fund Balances	<u>86,781</u>	<u>21,662</u>
Total Liabilities and Fund Balances	<u>\$ 118,564</u>	<u>\$ 38,107</u>

WILCOX COUNTY, GEORGIA
SPLOST 2012 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Taxes	\$ 409,920	\$ 466,401
Interest Revenue	68	155
Total Revenues	<u>409,988</u>	<u>466,556</u>
EXPENDITURES		
Capital Outlay	235,251	464,957
Debt Service	20,618	15,310
Intergovernmental	89,000	102,508
Total Expenditures	<u>344,869</u>	<u>582,775</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>65,119</u>	<u>(116,219)</u>
Net Change in Fund Balances	65,119	(116,219)
Fund Balances - Beginning	21,662	137,881
Fund Balances - Ending	<u>\$ 86,781</u>	<u>\$ 21,662</u>

Fiduciary Funds

Private-Purpose Trust Funds

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

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

Agency Funds

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

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

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

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

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

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

WILCOX COUNTY, GEORGIA
Combining Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2014

	Private- Purpose Trust Fund	Agency Funds					Total
	Will Duncan	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	
ASSETS							
Cash	\$ 145,316	\$ 31,767	\$ 32,882	\$ 12,466	\$ 269,268	\$ 2,237	\$ 493,936
Total Assets	<u>145,316</u>	<u>31,767</u>	<u>32,882</u>	<u>12,466</u>	<u>269,268</u>	<u>2,237</u>	<u>493,936</u>
LIABILITIES							
Due to Others	--	31,767	32,882	12,466	269,268	2,237	348,620
Total Liabilities	<u>--</u>	<u>31,767</u>	<u>32,882</u>	<u>12,466</u>	<u>269,268</u>	<u>2,237</u>	<u>348,620</u>
NET POSITION							
Held in Trust for Pension							
Benefits and Other Purposes	\$ 145,316	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 145,316
	<u>\$ 145,316</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 145,316</u>

SUPPLEMENTAL SCHEDULES

WILCOX COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Taxes		
Real Property	\$ 2,431,682	\$ 2,248,466
Personal Property	417,270	388,476
Real Estate Transfer (Intangible)	33,478	38,824
General Sales and Use	204,240	222,691
Business		
Insurance Premium	201,093	193,482
Financial Institution	18,149	17,906
Penalties and Interest on Delinquent Taxes	42,148	43,050
	<u>3,348,060</u>	<u>3,152,895</u>
Licenses and Permits		
Business	--	300
Non-Business	22,242	25,176
	<u>22,242</u>	<u>25,476</u>
Intergovernmental	<u>513,446</u>	<u>811,063</u>
Charges for Services		
General Government	142,515	289,057
Public Safety		
Detention and Correction Services	--	5,524
Other Public Safety Fees	23,794	16,638
Public Works		
Street and Public Improvements	12,627	9,876
Sale of Recycled Materials	4,181	--
Culture and Recreation	41,366	45,675
	<u>224,483</u>	<u>366,770</u>
Fines and Forfeitures	<u>93,150</u>	<u>87,314</u>
Interest Revenue	<u>2,850</u>	<u>2,104</u>
Contributions and Donations	<u>2,053</u>	<u>10,892</u>
Miscellaneous	<u>56,590</u>	<u>53,311</u>
Total Revenues	<u>\$ 4,262,874</u>	<u>\$ 4,509,825</u>

WILCOX COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
EXPENDITURES		
Current		
General Government		
Governing Body		
Personal Services and Employee Benefits	\$ 131,635	\$ 141,445
Purchased/Contracted Services	87,210	77,968
Supplies	3,430	2,624
Other Costs	21	1,723
Total Governing Body	<u>222,296</u>	<u>223,760</u>
Elections		
Personal Services and Employee Benefits	54,013	--
Purchased/Contracted Services	18,369	29,287
Supplies	7,197	--
Capital Outlay	498	--
Total Elections	<u>80,077</u>	<u>29,287</u>
Registrar		
Personal Services and Employee Benefits	--	36,591
Purchased/Contracted Services	--	3,179
Supplies	--	2,363
Total Registrar	<u>--</u>	<u>42,133</u>
Tax Commissioner		
Personal Services and Employee Benefits	148,063	144,668
Purchased/Contracted Services	24,499	27,237
Supplies	4,273	4,883
Total Tax Commissioner	<u>176,835</u>	<u>176,788</u>
Tax Assessor		
Personal Services and Employee Benefits	108,167	103,182
Purchased/Contracted Services	30,114	13,932
Supplies	1,798	1,262
Capital Outlay	3,500	3,300
Total Tax Assessor	<u>143,579</u>	<u>121,676</u>
Building and Plant		
Purchased/Contracted Services	20,838	26,616
Supplies	38,180	35,305
Total Building and Plant	<u>59,018</u>	<u>61,921</u>
Total General Government	<u>681,805</u>	<u>655,565</u>
Judicial		
Superior Court		
Personal Services and Employee Benefits	3,574	3,336
Purchased/Contracted Services	65,267	63,917
Total Superior Court	<u>68,841</u>	<u>67,253</u>

WILCOX COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Clerk of Superior Court		
Personal Services and Employee Benefits	135,826	130,570
Purchased/Contracted Services	12,185	12,415
Supplies	3,956	4,027
Capital Outlay	6,250	--
Total Clerk of Superior Court	<u>158,217</u>	<u>147,012</u>
Magistrate Court		
Personal Services and Employee Benefits	65,236	56,647
Purchased/Contracted Services	4,212	2,522
Supplies	574	455
Total Magistrate Court	<u>70,022</u>	<u>59,624</u>
Probate Court		
Personal Services and Employee Benefits	110,888	113,300
Purchased/Contracted Services	7,339	6,882
Supplies	1,857	2,971
Total Probate Court	<u>120,084</u>	<u>123,153</u>
Public Defender		
Purchased/Contracted Services	4,034	2,643
Total Public Defender	<u>4,034</u>	<u>2,643</u>
Total Judicial	<u>421,198</u>	<u>399,685</u>
Public Safety		
Sheriff		
Personal Services and Employee Benefits	371,702	385,658
Purchased/Contracted Services	71,763	76,574
Supplies	54,484	71,028
Capital Outlay	1,500	2,905
Total Sheriff	<u>499,449</u>	<u>536,165</u>
Jail		
Personal Services and Employee Benefits	176,127	188,260
Purchased/Contracted Services	79,073	51,369
Supplies	64,413	49,219
Total Jail	<u>319,613</u>	<u>288,848</u>
Fire		
Other Costs	--	5,000
Total Fire	<u>--</u>	<u>5,000</u>
Emergency Medical Services		
Personal Services and Employee Benefits	34,550	--
Purchased/Contracted Services	494,311	344,798
Supplies	39,110	39,840
Total Emergency Medical Services	<u>567,971</u>	<u>384,638</u>

WILCOX COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Coroner		
Personal Services and Employee Benefits	1,582	6,330
Purchased/Contracted Services	17,001	11,169
Supplies	760	672
Total Coroner	<u>19,343</u>	<u>18,171</u>
Emergency Management		
Personal Services and Employee Benefits	10,829	10,851
Purchased/Contracted Services	9,311	15,715
Supplies	248	--
Capital Outlay	--	7,065
Total Emergency Management	<u>20,388</u>	<u>33,631</u>
Total Public Safety	<u>1,426,764</u>	<u>1,266,453</u>
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	393,919	382,556
Purchased/Contracted Services	847,632	31,267
Supplies	153,632	88,190
Capital Outlay	12,559	--
Other Costs	(200,247)	--
Total Highways and Streets	<u>1,207,495</u>	<u>502,013</u>
Solid Waste and Recycling		
Purchased/Contracted Services	135,059	162,050
Other Costs	27,000	--
Total Solid Waste and Recycling	<u>162,059</u>	<u>162,050</u>
Closure and Post-closure Care		
Purchased/Contracted Services	18,812	17,150
Supplies	--	180
Total Closure and Post-closure Care	<u>18,812</u>	<u>17,330</u>
Maintenance and Shop		
Personal Services and Employee Benefits	42,318	48,756
Purchased/Contracted Services	403	435
Supplies	13,299	15,745
Total Maintenance and Shop	<u>56,020</u>	<u>64,936</u>
Total Public Works	<u>1,444,386</u>	<u>746,329</u>
Health and Welfare		
DFACS		
Other Costs	1,828	1,654
Total DFACS	<u>1,828</u>	<u>1,654</u>

WILCOX COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Transit System Vans		
Personal Services and Employee Benefits	--	3,426
Purchased/Contracted Services	77,638	79,750
Supplies	472	--
Capital Outlay	2,439	--
Total Transit System Vans	<u>80,549</u>	<u>83,176</u>
Other Health and Welfare		
Purchased/Contracted Services	1,442	1,048
Other Costs	32,405	32,405
Total Other Health and Welfare	<u>33,847</u>	<u>33,453</u>
Total Health and Welfare	<u>116,224</u>	<u>118,283</u>
Culture and Recreation		
Recreation		
Personal Services and Employee Benefits	53,990	44,813
Purchased/Contracted Services	15,242	17,951
Supplies	50,162	61,928
Capital Outlay	2,775	--
Total Recreation	<u>122,169</u>	<u>124,692</u>
Agri-Center		
Purchased/Contracted Services	4,889	968
Supplies	6,759	5,450
Capital Outlay	--	469
Total Agri-Center	<u>11,648</u>	<u>6,887</u>
Community Service Center		
Purchased/Contracted Services	2,688	2,081
Supplies	16,253	12,937
Other Costs	720	720
Total Community Service Center	<u>19,661</u>	<u>15,738</u>
FSA Soil Conservation		
Purchased/Contracted Services	580	2,150
Supplies	6,918	4,465
Total FSA Soil Conservation	<u>7,498</u>	<u>6,615</u>
Libraries		
Other Costs	11,645	11,645
Total Libraries	<u>11,645</u>	<u>11,645</u>
Total Culture and Recreation	<u>172,621</u>	<u>165,577</u>
Housing and Development		
County Extension		
Personal Services and Employee Benefits	26,973	27,112
Purchased/Contracted Services	12,104	10,134
Supplies	11,763	10,139
Total County Extension	<u>50,840</u>	<u>47,385</u>

WILCOX COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Forest Services		
Other Costs	17,726	16,816
Total Forest Services	<u>17,726</u>	<u>16,816</u>
Total Housing and Development	<u>68,566</u>	<u>64,201</u>
Debt Service	<u>--</u>	<u>4,960</u>
Total Expenditures	<u>\$ 4,331,564</u>	<u>\$ 3,421,053</u>

WILCOX COUNTY, GEORGIA

**Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended September 30, 2014**

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Referendum 4/1/2006 - 3/31/2012						
County Roads and Bridges	\$ 2,040,000	\$ 2,288,870	\$ 2,234,436	\$ 54,434	\$ 2,288,870	100%
Recreation	100,000	123,252	123,252	--	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>\$ 3,031,506</u>	<u>\$ 2,977,072</u>	<u>\$ 54,434</u>	<u>\$ 3,031,506</u>	
SPLOST 2006 Capital Projects Fund						
Total Expenditures				<u>\$ 54,434</u>		
				<u>\$ 54,434</u>		
Referendum 4/1/2012 - 3/31/2018						
County Courthouse	\$ 500,000	\$ 500,000	\$ 444,750	\$ 56,278	\$ 501,028	100%
County Jail and Sheriff's Department	350,000	350,000	--	--	--	0%
EMS Services and Housing	97,200	97,200	7,994	22,297	30,291	31%
Old Health Department	65,000	65,000	--	--	--	0%
FSA and 4-H Building	50,000	50,000	--	--	--	0%
Rolling Stock	200,000	200,000	38,151	--	38,151	19%
County Roads, Streets Bridges	400,000	400,000	--	146,708	146,708	37%
Recreation Department	75,000	75,000	--	9,968	9,968	13%
Debt Reduction	400,000	400,000	46,236	20,618	66,854	17%
City of Abbeville	191,800	191,800	50,093	28,318	78,411	41%
City of Pineview	109,600	109,600	28,625	16,182	44,807	41%
City of Pitts	109,600	109,600	28,625	16,182	44,807	41%
City of Rochelle	191,800	191,800	50,093	28,318	78,411	41%
	<u>\$ 2,740,000</u>	<u>\$ 2,740,000</u>	<u>\$ 694,567</u>	<u>\$ 344,869</u>	<u>\$ 1,039,436</u>	
SPLOST 2012 Capital Projects Fund						
Total Expenditures				<u>\$ 344,869</u>		
				<u>\$ 344,869</u>		

WILCOX COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2014

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Housing and Urban Development Pass-through Program From Georgia Department of Community Affairs Community Home Improvement Program Development	14.228	12p-y-156-1-5497	\$ 336,164 <u>336,164</u>
U.S. Department of Transportation Pass-through Program From Georgia Department of Transportation Safety Action Plan	20.205	10942	<u>77,460</u> <u>77,460</u>
Section 5311 Transit Program	20.509	T004579	39,448
Section 5311 Transit Program	20.509	T004749	57,313
Section 5311 Transit Program	20.509	T004942	<u>38,220</u>
			<u>134,981</u>
Total U.S. Department of Transportation			<u>212,441</u>
U.S. Department of Homeland Security Pass-through Program From Georgia Emergency Management Agency Emergency Management Performance	97.042	OEM13-158S01	5,000
Emergency Management Performance	97.042	OEM13-158S02	<u>500</u>
Total U.S. Department of Homeland Security			<u>5,500</u>
Total Expenditures of Federal Awards			<u><u>\$ 554,105</u></u>

Basis Of Presentation

This schedule of expenditures of federal awards includes the federal grant activity of Wilcox County, Georgia and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from the amounts presented in, or used in the preparation of, the basic financial statements.

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

To the Board of County Commissioners
Wilcox County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilcox County, Georgia, as of and for the year ended September 30, 2014, 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 August 11, 2015. Our report includes a reference to other auditors who audited the financial statements of the Wilcox County Board of Health, as described in our report on Wilcox County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Wilcox County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Wilcox County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Wilcox County, Georgia's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Wilcox County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and

accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2014-1.

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

Ocilla, Georgia
August 11, 2015

MEEKS CPA, LLP

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Board of County Commissioners
Wilcox County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Wilcox County, Georgia's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Wilcox County, Georgia's major federal programs for the year ended September 30, 2014. Wilcox County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Wilcox County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Wilcox County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Wilcox County, Georgia's compliance.

Opinion on Each Major Federal Program

In our opinion, Wilcox County, Georgia, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2014.

Report on Internal Control Over Compliance

Management of Wilcox County, Georgia, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Wilcox County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular

A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Wilcox County, Georgia's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

MEEKS CPA, LLP

Ocilla, Georgia
August 11, 2015

WILCOX COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2014

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unmodified

Internal control over financial reporting:

Material weakness(es) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Significant deficiency(ies) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Significant deficiency(ies) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> none reported

Type of auditor's report issued on compliance for major programs: unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? yes no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.228	Department of Housing and Urban Development (Community Development Block Grant)

Dollar threshold used to distinguish between type A and type B programs: \$ 300,000

Auditee qualified as low-risk auditee? yes no

WILCOX COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2014

Section II - Financial Statement Findings

2014-1

Condition

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

Recommendation

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

Views of Responsible Officials and Planned Corrective Action

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

Section III - Federal Award Findings and Questioned Costs

None reported