

**WILCOX COUNTY, GEORGIA**  
**Annual Financial Report**  
**For The Fiscal Year Ended**  
**September 30, 2015**

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



**WILCOX COUNTY, GEORGIA**  
**Annual Financial Report**  
**For The Fiscal Year Ended September 30, 2015**

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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, 2015, 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 53.7 percent, 13.3 percent, and 96.5 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, 2015, 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 information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wilcox County, Georgia's basic financial statements. The combining and individual fund financial statements and schedules and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2016, on our consideration of Wilcox County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wilcox County, Georgia's internal control over financial reporting and compliance.

*MEEKS CPA, LLP*

Ocilla, Georgia  
September 30, 2016

## **BASIC FINANCIAL STATEMENTS**



**WILCOX COUNTY, GEORGIA**  
**Statement of Net Position**  
**September 30, 2015**

	Primary Government		Component Units	
	Governmental Activities	Primary Government	Board of Health	Development Authority
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 1,273,210	\$ 1,273,210	\$ 174,977	\$ 33,818
Receivables (Net of Allowance for Uncollectibles)	224,674	224,674	24,328	--
Property Held for Resale	--	--	--	140,177
Prepaid Items	74,477	74,477	--	--
Capital Assets Not Being Depreciated	723,651	723,651	--	--
Capital Assets Net of Accumulated Depreciation	4,297,087	4,297,087	2,275	--
Total Assets	<u>6,593,099</u>	<u>6,593,099</u>	<u>201,580</u>	<u>173,995</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension	8,000	8,000	25,238	--
Total Deferred Outflows Of Resources	<u>8,000</u>	<u>8,000</u>	<u>25,238</u>	<u>--</u>
<b>LIABILITIES</b>				
Accounts Payable	333,712	333,712	--	--
Accrued Liabilities	59,618	59,618	--	--
Compensated Absences Payable	4,395	4,395	--	--
Intergovernmental Payable	14,641	14,641	11,600	--
Accrued Interest Payable	751	751	--	--
Unearned Revenue	77,287	77,287	--	--
Short-Term Notes Payable	229,000	229,000	--	--
Noncurrent Liabilities				
Due within One Year	34,264	34,264	3,409	--
Due in more than One Year	701,863	701,863	147,045	--
Total Liabilities	<u>1,455,531</u>	<u>1,455,531</u>	<u>162,054</u>	<u>--</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension	--	--	38,085	--
Total Deferred Inflows Of Resources	<u>--</u>	<u>--</u>	<u>38,085</u>	<u>--</u>
<b>NET POSITION</b>				
Net Investment in Capital Assets	4,841,670	4,841,670	2,275	--
Restricted For				
Public Works	768,121	768,121	--	--
Prior Year Program Income	--	--	3,037	--
Unrestricted	(464,223)	(464,223)	21,367	173,995
Total Net Position	<u>\$ 5,145,568</u>	<u>\$ 5,145,568</u>	<u>\$ 26,679</u>	<u>\$ 173,995</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, 2015**

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES		
		Charges For Services	Operating Grants & Contributions	Capital Grants & Contributions
<b>Primary Government</b>				
<b>Governmental Activities</b>				
General Government	\$ 709,632	\$ 190,022	\$ --	\$ --
Judicial	412,535	105,822	--	--
Public Safety	1,999,811	538,963	14,860	--
Public Works	1,412,861	24,631	365,255	49,858
Health and Welfare	172,753	--	101,322	--
Culture and Recreation	217,798	45,736	1,200	--
Housing and Development	89,450	1,400	--	--
Interest on Long-Term Debt	3,745	--	--	--
Total Governmental Activities	<u>5,018,585</u>	<u>906,574</u>	<u>482,637</u>	<u>49,858</u>
Total Primary Government	<u>\$ 5,018,585</u>	<u>\$ 906,574</u>	<u>\$ 482,637</u>	<u>\$ 49,858</u>
<b>Component Units</b>				
Board of Health	\$ 302,297	\$ 98,987	\$ 177,717	\$ --
Development Authority	--	--	10,000	--
Total Component Units	<u>\$ 302,297</u>	<u>\$ 98,987</u>	<u>\$ 187,717</u>	<u>\$ --</u>
General Revenues				
Taxes				
General Property				
General Sales and Use				
Business				
Penalties and Interest on Delinquent Taxes				
Interest Revenue				
Miscellaneous				
Gain on Disposition of Capital Assets				
Total General Revenues				
Change in Net Position				
Net Position - Beginning, As Restated				
Net Position - Ending				

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

<b>NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION</b>			
<b>Primary Government</b>		<b>Component Units</b>	
<b>Governmental Activities</b>	<b>Total</b>	<b>Board of Health</b>	<b>Development Authority</b>
\$ (519,610)	\$ (519,610)		
(306,713)	(306,713)		
(1,445,988)	(1,445,988)		
(973,117)	(973,117)		
(71,431)	(71,431)		
(170,862)	(170,862)		
(88,050)	(88,050)		
(3,745)	(3,745)		
<u>(3,579,516)</u>	<u>(3,579,516)</u>		
<u>(3,579,516)</u>	<u>(3,579,516)</u>		
		\$ (25,593)	\$ --
		--	10,000
		<u>(25,593)</u>	<u>10,000</u>
3,032,077	3,032,077	--	--
866,373	866,373	--	--
230,334	230,334	--	--
37,473	37,473	--	--
2,753	2,753	--	27
24,946	24,946	--	--
27,124	27,124	--	--
<u>4,221,080</u>	<u>4,221,080</u>	<u>--</u>	<u>27</u>
641,564	641,564	(25,593)	10,027
4,504,004	4,504,004	52,272	163,968
<u>\$ 5,145,568</u>	<u>\$ 5,145,568</u>	<u>\$ 26,679</u>	<u>\$ 173,995</u>

**WILCOX COUNTY, GEORGIA**  
**Balance Sheet**  
**Governmental Funds**  
**September 30, 2015**

	General	SPLOST 2012	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 1,153,047	\$ 8,798	\$ 111,365	\$ 1,273,210
Receivables (Net of Allowance for Uncollectibles)	121,642	32,678	70,354	224,674
Due From Other Funds	169,715	--	--	169,715
Advances To Other Funds	100,000	--	--	100,000
Total Assets	<u>\$ 1,544,404</u>	<u>\$ 41,476</u>	<u>\$ 181,719</u>	<u>\$ 1,767,599</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 257,153	\$ 20,661	\$ 55,898	\$ 333,712
Accrued Liabilities	59,618	--	--	59,618
Compensated Absences Payable	4,395	--	--	4,395
Intergovernmental Payable	--	14,641	--	14,641
Due To Other Funds	--	129,000	40,715	169,715
Accrued Interest Payable	751	--	--	751
Unearned Revenue	77,287	--	--	77,287
Short-Term Notes Payable	229,000	--	--	229,000
Advances From Other Funds	--	100,000	--	100,000
Total Liabilities	<u>628,204</u>	<u>264,302</u>	<u>96,613</u>	<u>989,119</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue				
Property Taxes	117,387	--	--	117,387
Total Deferred Inflows of Resources	<u>117,387</u>	<u>--</u>	<u>--</u>	<u>117,387</u>
<b>FUND BALANCES</b>				
Nonspendable	100,000	--	--	100,000
Restricted	725,692	--	42,429	768,121
Assigned	--	--	54,541	54,541
Unassigned	(26,879)	(222,826)	(11,864)	(261,569)
Total Fund Balances	<u>798,813</u>	<u>(222,826)</u>	<u>85,106</u>	<u>661,093</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,544,404</u>	<u>\$ 41,476</u>	<u>\$ 181,719</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.	5,020,738
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	117,387
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.	74,477
Pension deferred outflows of resources are not due and payable in the current period and will be recognized as components of pension related expenses and contributions in future periods and therefore are not reported in the funds.	8,000
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Capital Leases	\$ (179,068)
Compensated Absences	(49,123)
Net Pension Liability	(287,877)
Closure and Post-Closure Care Costs	(220,059)
Total Long-Term Liabilities	<u>(736,127)</u>
Net Position of Governmental Activities	<u>\$ 5,145,568</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, 2015**

	General	SPLOST 2012	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Taxes	\$ 3,464,342	\$ 390,328	\$ 285,151	\$ 4,139,821
Licenses and Permits	19,888	--	--	19,888
Intergovernmental	481,437	--	49,782	531,219
Charges for Services	578,616	--	125,989	704,605
Fines and Forfeitures	92,225	--	48,506	140,731
Investment Income	2,618	76	135	2,829
Contributions and Donations	1,200	--	--	1,200
Miscellaneous	52,442	--	--	52,442
Total Revenues	<u>4,692,768</u>	<u>390,404</u>	<u>509,563</u>	<u>5,592,735</u>
<b>EXPENDITURES</b>				
Current				
General Government	660,561	--	13,500	674,061
Judicial	408,348	--	--	408,348
Public Safety	1,789,865	--	167,702	1,957,567
Public Works	847,367	--	307,263	1,154,630
Health and Welfare	165,919	--	--	165,919
Culture and Recreation	173,738	--	--	173,738
Housing and Development	85,150	--	--	85,150
Capital Outlay	--	591,507	56,824	648,331
Debt Service	751	22,632	--	23,383
Intergovernmental	--	85,872	--	85,872
Total Expenditures	<u>4,131,699</u>	<u>700,011</u>	<u>545,289</u>	<u>5,376,999</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>561,069</u>	<u>(309,607)</u>	<u>(35,726)</u>	<u>215,736</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	9,000	--	48,409	57,409
Transfers Out	(48,409)	--	(9,000)	(57,409)
Proceeds of Capital Asset Dispositions	28,000	--	--	28,000
Insurance Recoveries	21,466	--	--	21,466
Total Other Financing Sources (Uses)	<u>10,057</u>	<u>--</u>	<u>39,409</u>	<u>49,466</u>
Net Change in Fund Balances	571,126	(309,607)	3,683	265,202
Fund Balances - Beginning	227,687	86,781	81,423	395,891
Fund Balances - Ending	<u>\$ 798,813</u>	<u>\$ (222,826)</u>	<u>\$ 85,106</u>	<u>\$ 661,093</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, 2015**

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* \$ 265,202

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	585,227
Depreciation Expense	(273,721)
	<u>311,506</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	(78,046)
Accumulated Depreciation	69,558
	<u>(8,488)</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	26,436
	<u>26,436</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	18,887
	<u>18,887</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	(14,375)
Pensions	19,730
Landfill Closure and Post-Closure Care Costs	15,562
Prepaid Items	7,104
	<u>28,021</u>

Change in net position of governmental activities reported in the *Statement of Activities* \$ 641,564

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, 2015**

	<b>Will Duncan Private- Purpose Trust Fund</b>	<b>Agency Funds</b>
<b>ASSETS</b>		
Cash	\$ 147,268	\$ 228,145
Total Assets	<u>147,268</u>	<u>228,145</u>
<b>LIABILITIES</b>		
Due to Others	--	228,145
Total Liabilities	<u>--</u>	<u>228,145</u>
<b>NET POSITION</b>		
Held in Trust for Pension Benefits and Other Purposes	<u>\$ 147,268</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, 2015**

	<b>Will Duncan Private- Purpose Trust Fund</b>
<b>ADDITIONS</b>	
Interest and Dividends	\$ 1,952
Total Additions	<u>1,952</u>
Changes in Net Position	<u>1,952</u>
Net Position - Beginning	145,316
Net Position - Ending	<u><u>\$ 147,268</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

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

The County reports the following major governmental funds:

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

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

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

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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 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

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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.

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

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

**5. Long-term Obligations**

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

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

**6. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County reports deferred outflows of pensions from differences between projected and actual earnings on pension plan investments which are amortized and recognized in pension expense over a closed five-year period.

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

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order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

**8. Fund Balance Flow Assumptions**

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

**9. Fund Balance Policies**

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

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

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

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

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

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

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

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

**G. Revenues and Expenditures/Expenses**

**1. Program Revenues**

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

**2. Property Taxes**

Property taxes were levied on September 2, 2014, payable December 20, 2014, and attached as an enforceable lien on property as of January 1, 2014. The billings are considered past due after December 20, 2014, 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.

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**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

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

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

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

The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the General fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital project fund. For the year ended September 30, 2015, 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			
Elections	78,114	84,652	(6,538)
Tax Commissioner	174,662	180,913	(6,251)
Tax Assessor	123,535	131,102	(7,567)
Probate Court	125,054	127,485	(2,431)
Emergency Medical Services	798,202	928,726	(130,524)
Highways and Streets	656,030	856,479	(200,449)
Solid Waste and Recycling	162,060	162,404	(344)
Closure and Post-closure Care	19,312	19,446	(134)
Maintenance and Shop	65,203	73,189	(7,986)
Transit System Vans	103,145	128,255	(25,110)
Community Service Center	18,845	18,977	(132)
County Extension	50,363	57,606	(7,243)
Transfers Out	30,082	48,409	(18,327)
E-911 Special Revenue Fund	115,000	157,868	(42,868)
Juvenile Services Special Revenue Fund	150	2,224	(2,074)
TSPLOST Special Revenue Fund	263,200	323,061	(59,861)

**C. Deficit Fund Equity**

The following funds had deficit fund equity at September 30, 2015:

SPLOST 2012 Capital Projects Fund	\$ 222,826
E-911 Special Revenue Fund	9,513
Cedar Creek Fire Special Revenue Fund	2,351

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**III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS**

**A. Cash Deposits with Financial Institutions**

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

*Custodial credit risk – deposits.* This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. As of September 30, 2015, 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	SPLOST 2012	Nonmajor Governmental Funds	Total
Taxes	\$ 94,169	\$ --	\$ 53	\$ 94,222
Accounts	9,086	--	40,236	49,322
Intergovernmental	23,274	32,678	30,065	86,017
Gross Receivables	126,529	32,678	70,354	229,561
Less: Allowance for Uncollectibles	(4,887)	--	--	(4,887)
	<u>\$ 121,642</u>	<u>\$ 32,678</u>	<u>\$ 70,354</u>	<u>\$ 224,674</u>



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**C. Capital Assets**

Capital asset activity of the Primary Government for the year ended September 30, 2015, was as follows:

*Primary Government*

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital Assets, Not Being Depreciated				
Land	\$ 334,755	\$ --	\$ --	\$ 334,755
Construction In Progress	444,761	405,259	(461,124)	388,896
Total Capital Assets, Not Being Depreciated	<u>779,516</u>	<u>405,259</u>	<u>(461,124)</u>	<u>723,651</u>
Capital Assets, Being Depreciated				
Buildings	2,648,783	1,100	--	2,649,883
Infrastructure	2,456,266	461,124	--	2,917,390
Improvements Other Than Buildings	181,314	--	--	181,314
Machinery and Equipment	2,665,430	178,868	(78,046)	2,766,252
Total Capital Assets, Being Depreciated	<u>7,951,793</u>	<u>641,092</u>	<u>(78,046)</u>	<u>8,514,839</u>
Less Accumulated Depreciation For				
Buildings	(1,460,631)	(56,582)	--	(1,517,213)
Infrastructure	(331,507)	(67,171)	--	(398,678)
Improvements Other Than Buildings	(129,368)	(15,214)	--	(144,582)
Machinery and Equipment	(2,092,083)	(134,754)	69,558	(2,157,279)
Total Accumulated Depreciation	<u>(4,013,589)</u>	<u>(273,721)</u>	<u>69,558</u>	<u>(4,217,752)</u>
Total Capital Assets, Being Depreciated, Net	<u>3,938,204</u>	<u>367,371</u>	<u>(8,488)</u>	<u>4,297,087</u>
Governmental Activities Capital Assets, Net	<u>\$ 4,717,720</u>	<u>\$ 772,630</u>	<u>\$ (469,612)</u>	<u>\$ 5,020,738</u>

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

Governmental Activities	
General Government	\$ 28,799
Judicial	2,045
Public Safety	59,259
Public Works	139,973
Health and Welfare	6,755
Culture and Recreation	36,890
Total Depreciation Expense	<u>\$ 273,721</u>

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

The composition of interfund balances as of September 30, 2015 was as follows:

*Due From / To Other Funds*

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 40,715
General Fund	SPLOST 2012 Capital Projects Fund	129,000
		<u>\$ 169,715</u>

*Advances From / To Other Funds*

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	SPLOST 2012 Capital Projects Fund	\$ 100,000
		<u>\$ 100,000</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. The General Fund used the proceeds of a short-term note payable to advance fund a court house capital improvement project of the SPLOST 2012 Fund. The General Fund has loaned \$229,000 to the SPLOST 2012 Fund for the project. The General Fund expects to collect \$129,000 of the loan in the subsequent year. The remaining balance of \$100,000 is reported an advance to the SPLOST 2012 Fund and is not scheduled to be collected in the subsequent year.

The composition of interfund transfers for the year ended September 30, 2015 was as follows:

*Interfund Transfers*

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 9,000
Nonmajor Governmental Funds	General Fund	48,409
		<u>\$ 57,409</u>

A Nonmajor Governmental Fund transferred \$9,000 to the General Fund to finance jail expenditures. The General Fund transferred \$46,409 to a Nonmajor Governmental Fund to finance E-911 operations. The General Fund transferred \$2,000 to a Nonmajor Governmental Fund to finance fire protection operations.

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**E. Short-Term Debt**

On June 22, 2015, the County entered into a loan agreement with Wilcox County State Bank for \$300,000 due December 31, 2015 at 1.9% interest to finance the cost of capital improvements to the county court house. The amount drawn on the note and outstanding at September 30, 2015 was \$229,000. Short-term liability activity for the year ended September 30, 2015 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities				
Notes Payable	\$ --	\$ 229,000	\$ --	\$ 229,000
	<u>\$ --</u>	<u>\$ 229,000</u>	<u>\$ --</u>	<u>\$ 229,000</u>

**F. 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, 2015 were as follows:

	Governmental Activities
Machinery and Equipment	\$ 218,000
Less: Accumulated Depreciation	(47,233)
Total	<u>\$ 170,767</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2015 were as follows:

Year Ending September 30	Governmental Activities
2016	\$ 22,632
2017	22,632
2018	142,746
Total Minimum Lease Payments	<u>188,010</u>
Less: Amounts Representing Interest	(8,942)
Present Value of Minimum Lease Payments	<u>\$ 179,068</u>

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**G. Changes in General Long-Term Liabilities**

Long-term liability activity for the year ended September 30, 2015, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	\$ 34,748	\$ 45,523	\$ (31,148)	\$ 49,123	\$ --
Net Pension Liability	299,607	134,859	(146,589)	287,877	--
Capital Leases	197,955	--	(18,887)	179,068	19,264
Closure and Post-Closure Care Costs	235,621	--	(15,562)	220,059	15,000
	<u>\$ 767,931</u>	<u>\$ 180,382</u>	<u>\$ (212,186)</u>	<u>\$ 736,127</u>	<u>\$ 34,264</u>

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

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

Retirement benefits for employees are calculated as 1% of average annual compensation plus \$50 multiplied by years of service. Employees are eligible for normal retirement benefits at age 65 with 5 years of service. Employees with 10 years of service and deemed to be totally disabled by the Federal Social Security Administration are eligible for disability retirement benefits payable monthly for life equal to the participants accrued benefit at disability retirement. Active participants and terminated vested participants and participants receiving a disability benefit and not yet age 65 are eligible for a pre-retirement death benefit. The beneficiary of active participants eligible for the pre-retirement death benefit will receive a lump-sum death benefit equal to the lesser of 50 times the projected monthly benefit based on level earnings and continued service to normal retirement, or \$50,000. For other eligible participants, the beneficiary will receive a lump-sum death benefit based on the participant's accrued benefit payable under the normal form equal to 50 times the participant's monthly pension benefit limited to \$50,000. Early, normal or late retirement participants and participants receiving a disability retirement benefit who have attained normal retirement age are eligible for a post-retirement death benefit. The beneficiary of participants eligible for the post-retirement death benefit will receive a lump-sum death benefit based on the retiree's benefit payable under the normal form equal to 50 times the participant's monthly pension benefit limited to \$15,000.

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At January 1, 2015, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	33
Inactive employees entitled to but not yet receiving benefits	41
Active employees	11
	<u>85</u>

The County employees are not required to contribute to the Plan. The County is required to contribute at an actuarially determined amount annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in State of Georgia statutes. For the year ended September 30, 2015, the County's actuarially determined contribution was \$62,167.

The County's net pension liability was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2015.

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

Investment rate of return	7.5% per year
Inflation	3.5% per year
Salary increases	3% per year with an age based scale as follows:

<u>Age</u>	<u>Salary Increase</u>
Under 30	3% rate + 1.5%
30-39	3% rate + 1.0%
40-49	3% rate - .5%
50+	3% rate - 1.0%

Mortality rates were based on the RP-2000 Combined Mortality Table

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	30 %	3.28 %
Domestic Large Equities	30	6.27
Domestic Mid Equities	5	9.02
Domestic Small Equities	5	5.67
REIT	5	7.13
International	15	3.98
Multi Cap	5	6.24
Global Allocation	5	1.98

**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2015**

The discount rate used to measure the total pension liability was 7.5%. In projecting plan assets, the assumed contribution was based on the average contribution made to the plan over the prior five years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The changes in net pension liability for the year ended September 30, 2015, were as follows.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances - Beginning	\$ 1,475,968	\$ 1,176,361	\$ 299,607
Changes for the Year			
Service Cost	13,786		13,786
Interest	108,992		108,992
Differences Between Expected and Actual Experience			--
Contributions - Employer		62,167	(62,167)
Contributions - Employee			--
Net Investment Income		84,422	(84,422)
Benefit Payments	(45,478)	(45,478)	--
Administrative Expense		(4,577)	4,577
Other Changes		(7,504)	7,504
Net Changes	77,300	89,030	(11,730)
Balances - Ending	\$ 1,553,268	\$ 1,265,391	\$ 287,877

The following changes in assumptions affected the measurement of the total pension liability.

- 1) The investment rate of return was changed from 7.75% to 7.5%.
- 2) The age banded salary increase rates were changed from 4% - 6.5% to 2% - 4.5%.
- 3) The age and service based employee termination rates were changed.
- 4) The mortality table was changed.
- 5) The retirement rates were revised.
- 6) The funding method was changed from projected unit credit to entry age normal.

The following presents the County's net pension liability calculated using the discount rate of 7.50%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Net Pension Liability	\$ 493,937	\$ 287,877	\$ 116,247

**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2015**

For the year ended September 30, 2015, the County recognized pension expense of \$42,437. At September 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ --	\$ --
Changes in assumptions	--	--
Net difference between projected and actual earnings on pension plan investments	8,000	--
	<u>\$ 8,000</u>	<u>\$ --</u>

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

<u>Year Ending September 30</u>	
2016	\$ 2,000
2017	2,000
2018	2,000
2019	2,000
2020	--
Thereafter	--
	<u>\$ 8,000</u>

**I. Landfill Closure and Post-Closure Care Cost**

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for five years after closure. The County stopped accepting waste on April 8, 1994 and is awaiting final approval of closure. The County continues to pay approximately \$18,000 annually for monitoring and engineers estimate this amount will continue to be paid for the next 12 years. This exact time period cannot be determined. The County's estimated liability for post-closure care costs at September 30, 2015 was \$220,059. Actual costs may be higher due to inflation or deflation, revisions to laws or regulations, or changes in technology.

**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2015**

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**J. Fund Balances**

The classifications of fund balances of governmental funds at September 30, 2015 were as follows:

	General	SPLOST 2012	Other Governmental Funds	Total Governmental Funds
Nonspendable				
Advances To Other Funds	\$ 100,000	\$ --	\$ --	\$ 100,000
	<u>100,000</u>	<u>--</u>	<u>--</u>	<u>100,000</u>
Restricted				
Public Works	\$ 725,692	\$ --	\$ 42,429	\$ 768,121
	<u>725,692</u>	<u>--</u>	<u>42,429</u>	<u>768,121</u>
Assigned				
Public Safety	--	--	54,541	54,541
	<u>--</u>	<u>--</u>	<u>54,541</u>	<u>54,541</u>
Unassigned, Reported In				
General Fund	(26,879)	--	--	(26,879)
Special Revenue Funds	--	--	(11,864)	(11,864)
Capital Projects Funds	--	(222,826)	--	(222,826)
	<u>(26,879)</u>	<u>(222,826)</u>	<u>(11,864)</u>	<u>(261,569)</u>
Total Fund Balances	<u>\$ 798,813</u>	<u>\$ (222,826)</u>	<u>\$ 85,106</u>	<u>\$ 661,093</u>



**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2015**

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**K. 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 \$50,000 for liability and \$8,529,674 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.

**L. 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.

**M. 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, 2015, 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

**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2015**

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**N. Restatement of Net Position**

In conformity with generally accepted accounting principles, as set forth in the Governmental Accounting Standards Board (GASB) Statement of Governmental Accounting Standards No. 68, *Accounting and Financial Reporting for Pensions*, as amended, net position has been restated to record the effects of implementing the standard. This restatement affected the beginning net position of the County as follows:

	<u>Governmental Activities</u>
September 30, 2014 Net Position, as previously reported	\$ 4,792,009
Change in accounting principle due to implementation of GASB Statement No. 68	<u>(288,005)</u>
September 30, 2014 Net Position, as restated	<u><u>\$ 4,504,004</u></u>

**REQUIRED SUPPLEMENTARY  
INFORMATION**

**WILCOX COUNTY, GEORGIA****General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual****For the Year Ended September 30, 2015**

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 3,396,002	\$ 3,396,002	\$ 3,464,342	\$ 68,340
Licenses and Permits	20,000	20,000	19,888	(112)
Intergovernmental	134,500	143,500	481,437	337,937
Charges for Services	479,000	479,000	578,616	99,616
Fines and Forfeitures	92,500	92,500	92,225	(275)
Interest Revenue	1,200	1,200	2,618	1,418
Contributions and Donations	--	--	1,200	1,200
Miscellaneous	58,085	358,085	52,442	(305,643)
Total Revenues	<u>4,181,287</u>	<u>4,490,287</u>	<u>4,692,768</u>	<u>202,481</u>
<b>EXPENDITURES</b>				
Governing Body	231,574	231,574	214,483	17,091
Elections	78,114	78,114	84,652	(6,538)
Tax Commissioner	174,662	174,662	180,913	(6,251)
Tax Assessor	119,011	123,535	131,102	(7,567)
Building and Plant	57,150	357,150	50,162	306,988
Other General Government	300,000	260,101	--	260,101
Superior Court	73,207	73,207	68,821	4,386
Clerk of Superior Court	153,286	153,286	152,330	956
Magistrate Court	61,116	61,116	55,705	5,411
Probate Court	125,054	125,054	127,485	(2,431)
Probate Court (Juvenile)	4,000	4,000	--	4,000
Public Defender	4,020	4,020	4,007	13
Sheriff	526,233	526,233	493,092	33,141
Jail	323,125	323,125	312,256	10,869
Fire	11,639	24,639	15,870	8,769
Emergency Medical Services	798,202	798,202	928,726	(130,524)
Coroner	19,945	19,945	17,866	2,079
Emergency Management	23,053	32,053	22,055	9,998
Highways and Streets	653,180	656,030	856,479	(200,449)
Solid Waste and Recycling	162,060	162,060	162,404	(344)
Closure and Post-closure Care	19,312	19,312	19,446	(134)
Maintenance and Shop	65,203	65,203	73,189	(7,986)
DFACS	5,000	5,000	1,295	3,705
Transit System Vans	103,145	103,145	128,255	(25,110)
Other Health and Welfare	35,038	37,063	36,369	694
Recreation	126,489	126,489	123,791	2,698
Agri-Center	15,329	15,329	8,971	6,358
Community Service Center	18,845	18,845	18,977	(132)
FSA Soil Conservation	15,661	15,661	10,354	5,307
Libraries	11,645	11,645	11,645	--
County Extension	42,863	50,363	57,606	(7,243)
Forest Services	17,544	17,544	17,544	--
Economic Development	--	10,000	10,000	--
Total Expenditures	<u>4,374,705</u>	<u>4,683,705</u>	<u>4,395,850</u>	<u>287,855</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(193,418)</u>	<u>(193,418)</u>	<u>296,918</u>	<u>490,336</u>

**WILCOX COUNTY, GEORGIA**

**General Fund**

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

**For the Year Ended September 30, 2015**

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	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance</b>
	<b>Original</b>	<b>Final</b>		
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				
Jail Special Revenue Fund	8,500	8,500	9,000	500
Transfers Out				
E-911 Special Revenue Fund	(30,082)	(30,082)	(46,409)	(16,327)
Cedar Creek Fire Special Revenue Fund	--	--	(2,000)	(2,000)
Proceeds of Capital Asset Dispositions	10,000	10,000	28,000	18,000
Insurance Recoveries	10,000	10,000	21,466	11,466
Other	195,000	195,000	264,151	69,151
Total Other Financing Sources (Uses)	<u>193,418</u>	<u>193,418</u>	<u>274,208</u>	<u>80,790</u>
Net Change in Fund Balances	--	--	571,126	571,126
Fund Balances - Beginning	227,687	227,687	227,687	--
Fund Balances - Ending	<u>\$ 227,687</u>	<u>\$ 227,687</u>	<u>\$ 798,813</u>	<u>\$ 571,126</u>

**WILCOX COUNTY, GEORGIA****Pension Plan****Schedule of Changes in the County's Net Pension Liability and Related Ratios****September 30, 2015**

	<b>2015</b>
<b>Total Pension Liability</b>	
Service Cost	\$ 13,786
Interest on Total Pension Liability	108,992
Changes of Benefit Terms	--
Differences Between Expected and Actual Experience	--
Changes of Assumptions	--
Benefit Payments	(45,478)
<b>Net Change in Total Pension Liability</b>	<u>77,300</u>
<b>Total Pension Liability - Beginning</b>	<u>1,475,968</u>
<b>Total Pension Liability - Ending (a)</b>	<u><u>\$ 1,553,268</u></u>
<b>Plan Fiduciary Net Position</b>	
Contributions - Employer	\$ 62,167
Contributions - Employee	--
Net Investment Income	84,422
Benefit Payments, Including Refunds of Employee Contributions	(45,478)
Administrative Expense	(4,577)
Other	(7,504)
<b>Net Change in Plan Fiduciary Net Position</b>	<u>89,030</u>
<b>Plan Fiduciary Net Position - Beginning</b>	<u>1,176,361</u>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<u><u>\$ 1,265,391</u></u>
<b>County's Net Pension Liability - Ending (a) - (b)</b>	<u><u>\$ 287,877</u></u>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	81.47%
<b>Covered-Employee Payroll</b>	\$ 479,596
<b>County's Net Pension Liability as a Percentage of Covered-Employee Payroll</b>	60.02%

**WILCOX COUNTY, GEORGIA**  
**Pension Plan**  
**Schedule of County Contributions**  
**September 30, 2015**

	<u>2015</u>
Actuarially Determined Contribution	\$ 62,167
Contributions in Relation to the Actuarially Determined Contribution	62,167
Contribution Deficiency (Excess)	<u>\$ --</u>
Covered-Employee Payroll	\$ 479,596
Contributions as a Percentage of Covered-Employee Payroll	12.96%

**Notes to Schedule**

Valuation date	January 1, 2014
Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Net effective period of 9 years
Asset valuation method	5-year smoothed market
Investment rate of return	7.5% per year
Inflation	3% per year
Salary increases	2% - 4.5% based on age

**WILCOX COUNTY, GEORGIA**  
**Notes to the Required Supplementary Information**  
**September 30, 2015**

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**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 functional classification of certain expenditures and due to reimbursements from other funds. The following schedule presents a reconciliation of those amounts.

	Budget Schedule	Reconciliation	Governmental Fund Statement
<b>EXPENDITURES</b>			
Current			
General Government	\$ 661,312	\$ (751)	\$ 660,561
Judicial	408,348	--	408,348
Public Safety	1,789,865	--	1,789,865
Public Works	1,111,518	(264,151)	847,367
Health and Welfare	165,919	--	165,919
Culture and Recreation	173,738	--	173,738
Housing and Development	85,150	--	85,150
Debt Service	--	751	751
Total Expenditures	<u>4,395,850</u>	<u>(264,151)</u>	<u>4,131,699</u>
<b>OTHER FINANCING (SOURCES) USES</b>			
Transfers Out	48,409	--	48,409
Other	(264,151)	264,151	--
Total	<u>\$ 4,180,108</u>	<u>\$ --</u>	<u>\$ 4,180,108</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.

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

**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Balance Sheet**  
**September 30, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 1,153,047	\$ 708,167
Receivables (Net of Allowance for Uncollectibles)		
Taxes	89,282	114,741
Accounts	9,086	--
Intergovernmental	23,274	97,238
Due From Other Funds		
E-911 Special Revenue Fund	--	17,073
Cedar Creek Fire Special Revenue Fund	1,720	915
Drug Abuse Treatment Special Revenue Fund	--	50
Juvenile Services Special Revenue Fund	--	89
SPLOST 2012 Capital Projects Fund	129,000	--
TSPLOST Special Revenue Fund	38,995	--
Advances To Other Funds		
SPLOST 2012 Capital Projects Fund	100,000	--
Total Assets	<u>\$ 1,544,404</u>	<u>\$ 938,273</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 257,153	\$ 562,395
Accrued Liabilities	59,618	50,121
Compensated Absences Payable	4,395	3,765
Due To Other Funds		
SPLOST 2006 Capital Projects Fund	--	3,354
Accrued Interest Payable	751	--
Unearned Revenue	77,287	--
Short-Term Notes Payable	229,000	--
Total Liabilities	<u>628,204</u>	<u>619,635</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenue		
Property Taxes	117,387	90,951
Total Deferred Inflows of Resources	<u>117,387</u>	<u>90,951</u>
<b>FUND BALANCES</b>		
Nonspendable	100,000	--
Restricted	725,692	338,207
Unassigned	(26,879)	(110,520)
Total Fund Balances	<u>798,813</u>	<u>227,687</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,544,404</u>	<u>\$ 938,273</u>

**WILCOX COUNTY, GEORGIA****General Fund****Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Years Ended September 30, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>REVENUES</b>		
Taxes	\$ 3,464,342	\$ 3,348,060
Licenses and Permits	19,888	22,242
Intergovernmental	481,437	513,446
Charges for Services	578,616	224,483
Fines and Forfeitures	92,225	93,150
Interest Revenue	2,618	2,850
Contributions and Donations	1,200	2,053
Miscellaneous	52,442	56,590
Total Revenues	<u>4,692,768</u>	<u>4,262,874</u>
<b>EXPENDITURES</b>		
Current		
General Government	660,561	681,805
Judicial	408,348	421,198
Public Safety	1,789,865	1,426,764
Public Works	847,367	1,444,386
Health and Welfare	165,919	116,224
Culture and Recreation	173,738	172,621
Housing and Development	85,150	68,566
Debt Service	751	--
Total Expenditures	<u>4,131,699</u>	<u>4,331,564</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>561,069</u>	<u>(68,690)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In		
Jail Special Revenue Fund	9,000	8,526
Transfers Out		
E-911 Special Revenue Fund	(46,409)	(30,511)
Cedar Creek Fire Special Revenue Fund	(2,000)	--
Proceeds of Capital Asset Dispositions	28,000	--
Insurance Recoveries	21,466	7,057
Total Other Financing Sources (Uses)	<u>10,057</u>	<u>(14,928)</u>
Net Change in Fund Balances	571,126	(83,618)
Fund Balances - Beginning	227,687	311,305
Fund Balances - Ending	<u>\$ 798,813</u>	<u>\$ 227,687</u>

**WILCOX COUNTY, GEORGIA**  
**SPLOST 2012 Capital Projects Fund**  
**Balance Sheet**  
**September 30, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 8,798	\$ 78,713
Receivables		
Accounts	--	5,683
Intergovernmental	32,678	34,168
Total Assets	<u>\$ 41,476</u>	<u>\$ 118,564</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 20,661	\$ 31,783
Intergovernmental Payable	14,641	--
Due To Other Funds		
General Fund	129,000	--
Advances From Other Funds		
General Fund	100,000	--
Total Liabilities	<u>264,302</u>	<u>31,783</u>
<b>FUND BALANCES</b>		
Restricted	--	86,781
Unassigned	(222,826)	--
Total Fund Balances	<u>(222,826)</u>	<u>86,781</u>
Total Liabilities and Fund Balances	<u>\$ 41,476</u>	<u>\$ 118,564</u>

**WILCOX COUNTY, GEORGIA**  
**SPLOST 2012 Capital Projects Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>REVENUES</b>		
Taxes	\$ 390,328	\$ 409,920
Interest Revenue	76	68
Total Revenues	<u>390,404</u>	<u>409,988</u>
<b>EXPENDITURES</b>		
Capital Outlay	591,507	235,251
Debt Service	22,632	20,618
Intergovernmental	85,872	89,000
Total Expenditures	<u>700,011</u>	<u>344,869</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(309,607)</u>	<u>65,119</u>
Net Change in Fund Balances	<u>(309,607)</u>	<u>65,119</u>
Fund Balances - Beginning	86,781	21,662
Fund Balances - Ending	<u><u>\$ (222,826)</u></u>	<u><u>\$ 86,781</u></u>

## Nonmajor Governmental Funds

### Special Revenue Funds

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

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

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

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

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

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

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

**TSPLOST Fund** - This fund is used to account for the collection of the discretionary portion of the 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.

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

**WILCOX COUNTY, GEORGIA**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2015**

	<b>Special Revenue Funds</b>				
	<b>E-911</b>	<b>Cedar Creek Fire</b>	<b>Jail</b>	<b>Drug Abuse Treatment</b>	<b>Juvenile Services</b>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 2,778	\$ 389	\$ 462	\$ 16,235	\$ 986
Receivables	40,236	53	--	--	--
Total Assets	<u>\$ 43,014</u>	<u>\$ 442</u>	<u>\$ 462</u>	<u>\$ 16,235</u>	<u>\$ 986</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ 52,527	\$ 1,073	\$ --	\$ --	\$ --
Due To Other Funds	--	1,720	--	--	--
Total Liabilities	<u>52,527</u>	<u>2,793</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>FUND BALANCES</b>					
Restricted	--	--	--	--	--
Assigned	--	--	462	16,235	986
Unassigned	(9,513)	(2,351)	--	--	--
Total Fund Balances	<u>(9,513)</u>	<u>(2,351)</u>	<u>462</u>	<u>16,235</u>	<u>986</u>
Total Liabilities and Fund Balances	<u>\$ 43,014</u>	<u>\$ 442</u>	<u>\$ 462</u>	<u>\$ 16,235</u>	<u>\$ 986</u>



<b>Capital Projects Funds</b>						
<b>Sheriff's Drug</b>	<b>TSPLOST</b>	<b>Total</b>	<b>SPLOST 2006</b>	<b>CDBG Drainage &amp; Streets</b>	<b>Total</b>	<b>Total Nonmajor Governmental Funds</b>
\$ 36,858	\$ 53,657	\$ 111,365	\$ --	\$ --	\$ --	\$ 111,365
--	30,065	70,354	--	--	--	70,354
<u>\$ 36,858</u>	<u>\$ 83,722</u>	<u>\$ 181,719</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 181,719</u>
\$ --	\$ 2,298	\$ 55,898	\$ --	\$ --	\$ --	\$ 55,898
--	38,995	40,715	--	--	--	40,715
--	41,293	96,613	--	--	--	96,613
--	42,429	42,429	--	--	--	42,429
36,858	--	54,541	--	--	--	54,541
--	--	(11,864)	--	--	--	(11,864)
36,858	42,429	85,106	--	--	--	85,106
<u>\$ 36,858</u>	<u>\$ 83,722</u>	<u>\$ 181,719</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 181,719</u>

**WILCOX COUNTY, GEORGIA**  
**Combining Statement of Revenues, Expenditures and Changes**  
**in Fund Balances**  
**Nonmajor Governmental Funds**  
**September 30, 2015**

	<b>Special Revenue Funds</b>			
	<b>E-911</b>	<b>Cedar Creek Fire</b>	<b>Jail</b>	<b>Drug Abuse Treatment</b>
<b>REVENUES</b>				
Taxes	\$ --	\$ 3,996	\$ --	\$ --
Intergovernmental	--	--	--	--
Charges for Services	125,989	--	--	--
Fines and Forfeitures	--	--	7,993	5,023
Interest Revenue	30	3	--	21
Total Revenues	<u>126,019</u>	<u>3,999</u>	<u>7,993</u>	<u>5,044</u>
<b>EXPENDITURES</b>				
Current				
General Government	--	--	--	--
Public Safety	157,564	7,030	2	882
Public Works	--	--	--	--
Capital Outlay	304	--	--	--
Total Expenditures	<u>157,868</u>	<u>7,030</u>	<u>2</u>	<u>882</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(31,849)</u>	<u>(3,031)</u>	<u>7,991</u>	<u>4,162</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	46,409	2,000	--	--
Transfers Out	--	--	(9,000)	--
Total Other Financing Sources (Uses)	<u>46,409</u>	<u>2,000</u>	<u>(9,000)</u>	<u>--</u>
Net Change in Fund Balances	14,560	(1,031)	(1,009)	4,162
Fund Balances - Beginning	(24,073)	(1,320)	1,471	12,073
Fund Balances - Ending	<u>\$ (9,513)</u>	<u>\$ (2,351)</u>	<u>\$ 462</u>	<u>\$ 16,235</u>

				Capital Projects Funds			Total Nonmajor Governmental Funds
Juvenile Services	Sheriff's Drug	TSPLOST	Total	SPLOST 2006	CDBG Drainage & Streets	Total	
\$ --	\$ --	\$ 281,155	\$ 285,151	\$ --	\$ --	\$ --	\$ 285,151
--	--	--	--	--	49,782	49,782	49,782
--	--	--	125,989	--	--	--	125,989
581	34,909	--	48,506	--	--	--	48,506
--	--	81	135	--	--	--	135
581	34,909	281,236	459,781	--	49,782	49,782	509,563
--	--	13,500	13,500	--	--	--	13,500
2,224	--	--	167,702	--	--	--	167,702
--	--	307,263	307,263	--	--	--	307,263
--	--	2,298	2,602	3,354	50,868	54,222	56,824
2,224	--	323,061	491,067	3,354	50,868	54,222	545,289
(1,643)	34,909	(41,825)	(31,286)	(3,354)	(1,086)	(4,440)	(35,726)
--	--	--	48,409	--	--	--	48,409
--	--	--	(9,000)	--	--	--	(9,000)
--	--	--	39,409	--	--	--	39,409
(1,643)	34,909	(41,825)	8,123	(3,354)	(1,086)	(4,440)	3,683
2,629	1,949	84,254	76,983	3,354	1,086	4,440	81,423
\$ 986	\$ 36,858	\$ 42,429	\$ 85,106	\$ --	\$ --	\$ --	\$ 85,106

**WILCOX COUNTY, GEORGIA**  
**E-911 Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 2,778	\$ 20,122
Receivables		
Accounts	40,236	15,294
Total Assets	<u>\$ 43,014</u>	<u>\$ 35,416</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 52,527	\$ 42,416
Due To Other Funds		
General Fund	--	17,073
Total Liabilities	<u>52,527</u>	<u>59,489</u>
<b>FUND BALANCES</b>		
Unassigned	<u>(9,513)</u>	<u>(24,073)</u>
Total Fund Balances	<u>(9,513)</u>	<u>(24,073)</u>
Total Liabilities and Fund Balances	<u>\$ 43,014</u>	<u>\$ 35,416</u>

**WILCOX COUNTY, GEORGIA**  
**E-911 Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>REVENUES</b>		
Charges for Services	\$ 125,989	\$ 112,319
Interest Revenue	30	27
Total Revenues	<u>126,019</u>	<u>112,346</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	157,564	165,885
Capital Outlay	304	328
Total Expenditures	<u>157,868</u>	<u>166,213</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(31,849)</u>	<u>(53,867)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In		
General Fund	46,409	30,511
Total Other Financing Sources (Uses)	<u>46,409</u>	<u>30,511</u>
Net Change in Fund Balances	14,560	(23,356)
Fund Balances - Beginning	(24,073)	(717)
Fund Balances - Ending	<u>\$ (9,513)</u>	<u>\$ (24,073)</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, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Charges for Services	\$ 115,000	\$ 125,989	\$ 10,989
Interest Revenue	--	30	30
Total Revenues	<u>115,000</u>	<u>126,019</u>	<u>11,019</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	115,000	157,564	(42,564)
Capital Outlay	--	304	(304)
Total Expenditures	<u>115,000</u>	<u>157,868</u>	<u>(42,868)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>(31,849)</u>	<u>(31,849)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In			
General Fund	--	46,409	46,409
Total Other Financing Sources (Uses)	<u>--</u>	<u>46,409</u>	<u>46,409</u>
Net Change in Fund Balances	--	14,560	14,560
Fund Balances - Beginning	(24,073)	(24,073)	--
Fund Balances - Ending	<u>\$ (24,073)</u>	<u>\$ (9,513)</u>	<u>\$ 14,560</u>

**WILCOX COUNTY, GEORGIA**  
**Cedar Creek Fire Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 389	\$ 50
Receivables		
Taxes	53	201
Total Assets	<u>\$ 442</u>	<u>\$ 251</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 1,073	\$ 656
Due To Other Funds		
General Fund	1,720	915
Total Liabilities	<u>2,793</u>	<u>1,571</u>
<b>FUND BALANCES</b>		
Unassigned	<u>(2,351)</u>	<u>(1,320)</u>
Total Fund Balances	<u>(2,351)</u>	<u>(1,320)</u>
Total Liabilities and Fund Balances	<u>\$ 442</u>	<u>\$ 251</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, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>REVENUES</b>		
Taxes	\$ 3,996	\$ 3,933
Interest Revenue	3	2
Total Revenues	<u>3,999</u>	<u>3,935</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	7,030	5,805
Total Expenditures	<u>7,030</u>	<u>5,805</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,031)</u>	<u>(1,870)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In		
General Fund	2,000	--
Total Other Financing Sources (Uses)	<u>2,000</u>	<u>--</u>
Net Change in Fund Balances	<u>(1,031)</u>	<u>(1,870)</u>
Fund Balances - Beginning	(1,320)	550
Fund Balances - Ending	<u>\$ (2,351)</u>	<u>\$ (1,320)</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, 2015**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Taxes	\$ 4,350	\$ 3,996	\$ (354)
Interest Revenue	--	3	3
Miscellaneous	1,000	--	(1,000)
Total Revenues	<u>5,350</u>	<u>3,999</u>	<u>(1,351)</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	7,120	7,030	90
Total Expenditures	<u>7,120</u>	<u>7,030</u>	<u>90</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,770)</u>	<u>(3,031)</u>	<u>(1,261)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In			
General Fund	1,770	2,000	230
Total Other Financing Sources (Uses)	<u>1,770</u>	<u>2,000</u>	<u>230</u>
Net Change in Fund Balances	--	(1,031)	(1,031)
Fund Balances - Beginning	(1,320)	(1,320)	--
Fund Balances - Ending	<u>\$ (1,320)</u>	<u>\$ (2,351)</u>	<u>\$ (1,031)</u>

**WILCOX COUNTY, GEORGIA**  
**Jail Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2015 and 2014**

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	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 462	\$ 1,471
Total Assets	<u>\$ 462</u>	<u>\$ 1,471</u>
<b>FUND BALANCES</b>		
Assigned	\$ 462	\$ 1,471
Total Fund Balances	<u>\$ 462</u>	<u>\$ 1,471</u>

**WILCOX COUNTY, GEORGIA**

**Jail Special Revenue Fund**

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

**For the Years Ended September 30, 2015 and 2014**

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	<u>2015</u>	<u>2014</u>
<b>REVENUES</b>		
Fines and Forfeitures	\$ 7,993	\$ 8,229
Total Revenues	<u>7,993</u>	<u>8,229</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	2	131
Total Expenditures	<u>2</u>	<u>131</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>7,991</u>	<u>8,098</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers Out		
General Fund	(9,000)	(8,526)
Total Other Financing Sources (Uses)	<u>(9,000)</u>	<u>(8,526)</u>
Net Change in Fund Balances	(1,009)	(428)
Fund Balances - Beginning	1,471	1,899
Fund Balances - Ending	<u>\$ 462</u>	<u>\$ 1,471</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, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Fines and Forfeitures	\$ 8,400	\$ 7,993	\$ (407)
Interest Revenue	100	--	(100)
Total Revenues	<u>8,500</u>	<u>7,993</u>	<u>(507)</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	8,500	2	8,498
Total Expenditures	<u>8,500</u>	<u>2</u>	<u>8,498</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>7,991</u>	<u>7,991</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers Out			
General Fund	--	(9,000)	(9,000)
Total Other Financing Sources (Uses)	<u>--</u>	<u>(9,000)</u>	<u>(9,000)</u>
Net Change in Fund Balances	<u>--</u>	<u>(1,009)</u>	<u>(1,009)</u>
Fund Balances - Beginning	1,471	1,471	--
Fund Balances - Ending	<u>\$ 1,471</u>	<u>\$ 462</u>	<u>\$ (1,009)</u>

**WILCOX COUNTY, GEORGIA**  
**Drug Abuse Treatment Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 16,235	\$ 12,173
Total Assets	<u>\$ 16,235</u>	<u>\$ 12,173</u>
<b>LIABILITIES</b>		
Due To Other Funds		
General Fund	\$ --	\$ 50
Juvenile Services Special Revenue Fund	--	50
Total Liabilities	<u>--</u>	<u>100</u>
<b>FUND BALANCES</b>		
Assigned	16,235	12,073
Total Fund Balances	<u>16,235</u>	<u>12,073</u>
Total Liabilities and Fund Balances	<u>\$ 16,235</u>	<u>\$ 12,173</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, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>REVENUES</b>		
Fines and Forfeitures	\$ 5,023	\$ 5,213
Interest Revenue	21	15
Total Revenues	<u>5,044</u>	<u>5,228</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	882	1,008
Total Expenditures	<u>882</u>	<u>1,008</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,162</u>	<u>4,220</u>
Net Change in Fund Balances	4,162	4,220
Fund Balances - Beginning	12,073	7,853
Fund Balances - Ending	<u>\$ 16,235</u>	<u>\$ 12,073</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, 2015**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Fines and Forfeitures	\$ 5,050	\$ 5,023	\$ (27)
Interest Revenue	15	21	6
Total Revenues	<u>5,065</u>	<u>5,044</u>	<u>(21)</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	600	882	(282)
Capital Outlay	4,465	--	4,465
Total Expenditures	<u>5,065</u>	<u>882</u>	<u>4,183</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	<u>--</u>	<u>4,162</u>	<u>4,162</u>
Net Change in Fund Balances	<u>--</u>	<u>4,162</u>	<u>4,162</u>
Fund Balances - Beginning	12,073	12,073	--
Fund Balances - Ending	<u>\$ 12,073</u>	<u>\$ 16,235</u>	<u>\$ 4,162</u>

**WILCOX COUNTY, GEORGIA**  
**Juvenile Services Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 986	\$ 2,668
Due From Other Funds		
Drug Abuse Treatment Special Revenue Fund	--	50
Total Assets	<u>\$ 986</u>	<u>\$ 2,718</u>
<b>LIABILITIES</b>		
Due To Other Funds		
General Fund	\$ --	\$ 89
Total Liabilities	<u>--</u>	<u>89</u>
<b>FUND BALANCES</b>		
Assigned	986	2,629
Total Fund Balances	<u>986</u>	<u>2,629</u>
Total Liabilities and Fund Balances	<u>\$ 986</u>	<u>\$ 2,718</u>



**WILCOX COUNTY, GEORGIA**  
**Juvenile Services Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>REVENUES</b>		
Fines and Forfeitures	\$ 581	\$ 100
Total Revenues	<u>581</u>	<u>100</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	2,224	773
Total Expenditures	<u>2,224</u>	<u>773</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,643)</u>	<u>(673)</u>
Net Change in Fund Balances	(1,643)	(673)
Fund Balances - Beginning	2,629	3,302
Fund Balances - Ending	<u>\$ 986</u>	<u>\$ 2,629</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, 2015**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Fines and Forfeitures	\$ 150	\$ 581	\$ 431
Total Revenues	<u>150</u>	<u>581</u>	<u>431</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	150	2,224	(2,074)
Total Expenditures	<u>150</u>	<u>2,224</u>	<u>(2,074)</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	(1,643)	(1,643)
Net Change in Fund Balances	--	(1,643)	(1,643)
Fund Balances - Beginning	2,629	2,629	--
Fund Balances - Ending	<u>\$ 2,629</u>	<u>\$ 986</u>	<u>\$ (1,643)</u>

**WILCOX COUNTY, GEORGIA**  
**Sheriff's Drug Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2015 and 2014**

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	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 36,858	\$ 1,949
Total Assets	<u>\$ 36,858</u>	<u>\$ 1,949</u>
<b>FUND BALANCES</b>		
Assigned	\$ 36,858	\$ 1,949
Total Fund Balances	<u>\$ 36,858</u>	<u>\$ 1,949</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, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>REVENUES</b>		
Fines and Forfeitures	\$ 34,909	\$ --
Miscellaneous	--	912
Total Revenues	<u>34,909</u>	<u>912</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	--	986
Total Expenditures	<u>--</u>	<u>986</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>34,909</u>	<u>(74)</u>
Net Change in Fund Balances	34,909	(74)
Fund Balances - Beginning	1,949	2,023
Fund Balances - Ending	<u>\$ 36,858</u>	<u>\$ 1,949</u>

**WILCOX COUNTY, GEORGIA**  
**TSPLOST Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 53,657	\$ 64,763
Receivables		
Intergovernmental	30,065	21,250
Total Assets	<u>\$ 83,722</u>	<u>\$ 86,013</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 2,298	\$ 1,759
Due To Other Funds		
General Fund	38,995	--
Total Liabilities	<u>41,293</u>	<u>1,759</u>
<b>FUND BALANCES</b>		
Restricted	42,429	84,254
Total Fund Balances	<u>42,429</u>	<u>84,254</u>
Total Liabilities and Fund Balances	<u>\$ 83,722</u>	<u>\$ 86,013</u>

**WILCOX COUNTY, GEORGIA**  
**TSPLOST Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2015 and 2014**

	<b>2015</b>	<b>2014</b>
<b>REVENUES</b>		
Taxes	\$ 281,155	\$ 267,727
Intergovernmental	--	77,460
Interest Revenue	81	81
Total Revenues	<u>281,236</u>	<u>345,268</u>
<b>EXPENDITURES</b>		
Current		
General Government	13,500	--
Public Works	307,263	324,620
Capital Outlay	2,298	--
Total Expenditures	<u>323,061</u>	<u>324,620</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(41,825)</u>	<u>20,648</u>
Net Change in Fund Balances	(41,825)	20,648
Fund Balances - Beginning	84,254	63,606
Fund Balances - Ending	<u>\$ 42,429</u>	<u>\$ 84,254</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, 2015**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Taxes	\$ 263,200	\$ 281,155	\$ 17,955
Interest Revenue	--	81	81
Total Revenues	<u>263,200</u>	<u>281,236</u>	<u>18,036</u>
<b>EXPENDITURES</b>			
Current			
General Government	--	13,500	(13,500)
Public Works	197,400	307,263	(109,863)
Capital Outlay	65,800	2,298	63,502
Total Expenditures	<u>263,200</u>	<u>323,061</u>	<u>(59,861)</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	(41,825)	(41,825)
Net Change in Fund Balances	--	(41,825)	(41,825)
Fund Balances - Beginning	84,254	84,254	--
Fund Balances - Ending	<u>\$ 84,254</u>	<u>\$ 42,429</u>	<u>\$ (41,825)</u>

**WILCOX COUNTY, GEORGIA**  
**SPLOST 2006 Capital Projects Fund**  
**Balance Sheet**  
**September 30, 2015 and 2014**

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	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>		
Due From Other Funds		
General Fund	\$ --	\$ 3,354
Total Assets	<u>\$ --</u>	<u>\$ 3,354</u>
<b>FUND BALANCES</b>		
Restricted	\$ --	\$ 3,354
Total Fund Balances	<u>\$ --</u>	<u>\$ 3,354</u>



**WILCOX COUNTY, GEORGIA**  
**SPLOST 2006 Capital Projects Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>REVENUES</b>		
Interest Revenue	\$ --	\$ 7
Total Revenues	<u>    --</u>	<u>    7</u>
<b>EXPENDITURES</b>		
Capital Outlay	3,354	48,776
Debt Service	--	5,658
Total Expenditures	<u>    3,354</u>	<u>    54,434</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>    (3,354)</u>	<u>    (54,427)</u>
Net Change in Fund Balances	<u>    (3,354)</u>	<u>    (54,427)</u>
Fund Balances - Beginning	3,354	57,781
Fund Balances - Ending	<u>\$ --</u>	<u>\$ 3,354</u>

**WILCOX COUNTY, GEORGIA**  
**CDBG Drainage & Streets Capital Projects Fund**  
**Balance Sheet**  
**September 30, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ --	\$ 1,086
Receivables		
Intergovernmental	--	145,357
Total Assets	<u>\$ --</u>	<u>\$ 146,443</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ --	\$ 145,357
Total Liabilities	<u>--</u>	<u>145,357</u>
<b>FUND BALANCES</b>		
Assigned	--	1,086
Total Fund Balances	<u>--</u>	<u>1,086</u>
Total Liabilities and Fund Balances	<u>\$ --</u>	<u>\$ 146,443</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, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>REVENUES</b>		
Intergovernmental	\$ 49,782	\$ 336,164
Total Revenues	<u>49,782</u>	<u>336,164</u>
<b>EXPENDITURES</b>		
Capital Outlay		
Street Improvements	29,845	211,646
Flood and Drainage	10,934	100,531
Engineering	5,695	13,118
Administration	4,394	10,870
Total Expenditures	<u>50,868</u>	<u>336,165</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,086)</u>	<u>(1)</u>
Net Change in Fund Balances	(1,086)	(1)
Fund Balances - Beginning	1,086	1,087
Fund Balances - Ending	<u>\$ --</u>	<u>\$ 1,086</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, 2015**

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	<u>Project</u>			<u>Total To</u>
	<u>Authorization</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Date</u>
<b>REVENUES</b>				
Intergovernmental	\$ 469,641	\$ 363,709	\$ 49,782	\$ 413,491
Total Revenues	<u>469,641</u>	<u>363,709</u>	<u>49,782</u>	<u>413,491</u>
<b>EXPENDITURES</b>				
Capital Outlay				
Street Improvements	264,724	211,646	29,845	241,491
Flood and Drainage	104,918	100,531	10,934	111,465
Engineering	32,357	26,662	5,695	32,357
Administration	28,178	23,784	4,394	28,178
Contingencies	39,464	--	--	--
Total Expenditures	<u>469,641</u>	<u>362,623</u>	<u>50,868</u>	<u>413,491</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	1,086	(1,086)	--
Net Change in Fund Balances	<u>\$ --</u>	<u>\$ 1,086</u>	<u>(1,086)</u>	<u>\$ --</u>
Fund Balances - Beginning			1,086	
Fund Balances - Ending			<u>\$ --</u>	

# Fiduciary Funds

## Private-Purpose Trust Funds

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

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

## Agency Funds

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

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

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

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

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

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

**WILCOX COUNTY, GEORGIA**  
**Combining Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**September 30, 2015**

	Private- Purpose Trust Fund	Agency Funds					Total
	Will Duncan	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	
<b>ASSETS</b>							
Cash	\$ 147,268	\$ 35,788	\$ 28,703	\$ 15,841	\$ 143,447	\$ 4,366	\$ 375,413
Total Assets	<u>147,268</u>	<u>35,788</u>	<u>28,703</u>	<u>15,841</u>	<u>143,447</u>	<u>4,366</u>	<u>375,413</u>
<b>LIABILITIES</b>							
Due to Others	--	35,788	28,703	15,841	143,447	4,366	228,145
Total Liabilities	<u>--</u>	<u>35,788</u>	<u>28,703</u>	<u>15,841</u>	<u>143,447</u>	<u>4,366</u>	<u>228,145</u>
<b>NET POSITION</b>							
Held in Trust for Pension Benefits and Other Purposes	<u>\$ 147,268</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 147,268</u>

## **SUPPLEMENTAL SCHEDULES**

**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Revenues**  
**For the Years Ended September 30, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>REVENUES</b>		
Taxes		
Real Property	\$ 2,521,959	\$ 2,431,682
Personal Property	441,213	417,270
Real Estate Transfer (Intangible)	38,473	33,478
General Sales and Use	194,890	204,240
Business		
Insurance Premium	212,073	201,093
Financial Institution	18,261	18,149
Penalties and Interest on Delinquent Taxes	37,473	42,148
	<u>3,464,342</u>	<u>3,348,060</u>
Licenses and Permits		
Non-Business	19,888	22,242
	<u>19,888</u>	<u>22,242</u>
Intergovernmental	<u>481,437</u>	<u>513,446</u>
Charges for Services		
General Government	144,038	142,515
Public Safety		
Ambulance Fees	357,822	--
Other Public Safety Fees	20,243	23,794
Public Works		
Street and Public Improvements	10,777	12,627
Sale of Recycled Materials	--	4,181
Culture and Recreation	45,736	41,366
	<u>578,616</u>	<u>224,483</u>
Fines and Forfeitures	<u>92,225</u>	<u>93,150</u>
Interest Revenue	<u>2,618</u>	<u>2,850</u>
Contributions and Donations	<u>1,200</u>	<u>2,053</u>
Miscellaneous	<u>52,442</u>	<u>56,590</u>
Total Revenues	<u>\$ 4,692,768</u>	<u>\$ 4,262,874</u>



**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Expenditures**  
**For the Years Ended September 30, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>EXPENDITURES</b>		
Current		
General Government		
Governing Body		
Personal Services and Employee Benefits	\$ 141,144	\$ 131,635
Purchased/Contracted Services	69,899	87,210
Supplies	3,440	3,430
Other Costs	--	21
Total Governing Body	<u>214,483</u>	<u>222,296</u>
Elections		
Personal Services and Employee Benefits	65,290	54,013
Purchased/Contracted Services	15,214	18,369
Supplies	4,148	7,197
Capital Outlay	--	498
Total Elections	<u>84,652</u>	<u>80,077</u>
Tax Commissioner		
Personal Services and Employee Benefits	154,052	148,063
Purchased/Contracted Services	24,003	24,499
Supplies	2,858	4,273
Total Tax Commissioner	<u>180,913</u>	<u>176,835</u>
Tax Assessor		
Personal Services and Employee Benefits	112,544	108,167
Purchased/Contracted Services	17,547	30,114
Supplies	1,011	1,798
Capital Outlay	--	3,500
Total Tax Assessor	<u>131,102</u>	<u>143,579</u>
Building and Plant		
Personal Services and Employee Benefits	579	--
Purchased/Contracted Services	18,128	20,838
Supplies	30,704	38,180
Total Building and Plant	<u>49,411</u>	<u>59,018</u>
Total General Government	<u>660,561</u>	<u>681,805</u>
Judicial		
Superior Court		
Personal Services and Employee Benefits	2,799	3,574
Purchased/Contracted Services	66,022	65,267
Total Superior Court	<u>68,821</u>	<u>68,841</u>

**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Expenditures**  
**For the Years Ended September 30, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
Clerk of Superior Court		
Personal Services and Employee Benefits	134,168	135,826
Purchased/Contracted Services	14,551	12,185
Supplies	3,611	3,956
Capital Outlay	--	6,250
Total Clerk of Superior Court	<u>152,330</u>	<u>158,217</u>
Magistrate Court		
Personal Services and Employee Benefits	48,381	65,236
Purchased/Contracted Services	7,047	4,212
Supplies	277	574
Total Magistrate Court	<u>55,705</u>	<u>70,022</u>
Probate Court		
Personal Services and Employee Benefits	116,015	110,888
Purchased/Contracted Services	8,724	7,339
Supplies	2,746	1,857
Total Probate Court	<u>127,485</u>	<u>120,084</u>
Public Defender		
Purchased/Contracted Services	4,007	4,034
Total Public Defender	<u>4,007</u>	<u>4,034</u>
Total Judicial	<u>408,348</u>	<u>421,198</u>
Public Safety		
Sheriff		
Personal Services and Employee Benefits	367,146	371,702
Purchased/Contracted Services	63,818	71,763
Supplies	62,128	54,484
Capital Outlay	--	1,500
Total Sheriff	<u>493,092</u>	<u>499,449</u>
Jail		
Personal Services and Employee Benefits	183,202	176,127
Purchased/Contracted Services	65,647	79,073
Supplies	62,601	64,413
Total Jail	<u>311,450</u>	<u>319,613</u>
Fire		
Purchased/Contracted Services	1,547	--
Supplies	923	--
Capital Outlay	400	--
Other Costs	13,000	--
Total Fire	<u>15,870</u>	<u>--</u>
Emergency Medical Services		
Personal Services and Employee Benefits	669,296	34,550
Purchased/Contracted Services	192,744	494,311
Supplies	66,686	39,110
Capital Outlay	806	--
Total Emergency Medical Services	<u>929,532</u>	<u>567,971</u>

**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Expenditures**  
**For the Years Ended September 30, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
Coroner		
Personal Services and Employee Benefits	1,594	1,582
Purchased/Contracted Services	15,497	17,001
Supplies	775	760
Total Coroner	<u>17,866</u>	<u>19,343</u>
Emergency Management		
Personal Services and Employee Benefits	10,875	10,829
Purchased/Contracted Services	10,084	9,311
Supplies	--	248
Capital Outlay	1,096	--
Total Emergency Management	<u>22,055</u>	<u>20,388</u>
Total Public Safety	<u>1,789,865</u>	<u>1,426,764</u>
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	375,097	393,919
Purchased/Contracted Services	134,504	847,632
Supplies	112,721	153,632
Capital Outlay	234,157	12,559
Other Costs	(264,151)	(200,247)
Total Highways and Streets	<u>592,328</u>	<u>1,207,495</u>
Solid Waste and Recycling		
Purchased/Contracted Services	162,404	135,059
Other Costs	--	27,000
Total Solid Waste and Recycling	<u>162,404</u>	<u>162,059</u>
Closure and Post-closure Care		
Purchased/Contracted Services	19,340	18,812
Supplies	106	--
Total Closure and Post-closure Care	<u>19,446</u>	<u>18,812</u>
Maintenance and Shop		
Personal Services and Employee Benefits	41,802	42,318
Purchased/Contracted Services	340	403
Supplies	15,219	13,299
Capital Outlay	15,828	--
Total Maintenance and Shop	<u>73,189</u>	<u>56,020</u>
Total Public Works	<u>847,367</u>	<u>1,444,386</u>
Health and Welfare		
DFACS		
Other Costs	1,295	1,828
Total DFACS	<u>1,295</u>	<u>1,828</u>

**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Expenditures**  
**For the Years Ended September 30, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
Transit System Vans		
Purchased/Contracted Services	53,629	77,638
Supplies	--	472
Capital Outlay	74,626	2,439
Total Transit System Vans	<u>128,255</u>	<u>80,549</u>
Other Health and Welfare		
Purchased/Contracted Services	1,939	1,442
Other Costs	34,430	32,405
Total Other Health and Welfare	<u>36,369</u>	<u>33,847</u>
Total Health and Welfare	<u>165,919</u>	<u>116,224</u>
Culture and Recreation		
Recreation		
Personal Services and Employee Benefits	62,051	53,990
Purchased/Contracted Services	15,095	15,242
Supplies	46,176	50,162
Capital Outlay	469	2,775
Total Recreation	<u>123,791</u>	<u>122,169</u>
Agri-Center		
Purchased/Contracted Services	1,879	4,889
Supplies	7,092	6,759
Total Agri-Center	<u>8,971</u>	<u>11,648</u>
Community Service Center		
Purchased/Contracted Services	3,744	2,688
Supplies	14,513	16,253
Other Costs	720	720
Total Community Service Center	<u>18,977</u>	<u>19,661</u>
FSA Soil Conservation		
Purchased/Contracted Services	2,249	580
Supplies	8,105	6,918
Total FSA Soil Conservation	<u>10,354</u>	<u>7,498</u>
Libraries		
Other Costs	11,645	11,645
Total Libraries	<u>11,645</u>	<u>11,645</u>
Total Culture and Recreation	<u>173,738</u>	<u>172,621</u>
Housing and Development		
County Extension		
Personal Services and Employee Benefits	28,494	26,973
Purchased/Contracted Services	13,523	12,104
Supplies	15,123	11,763
Capital Outlay	466	--
Total County Extension	<u>57,606</u>	<u>50,840</u>

**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Expenditures**  
**For the Years Ended September 30, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
Forest Services		
Other Costs	17,544	17,726
Total Forest Services	<u>17,544</u>	<u>17,726</u>
Economic Development		
Other Costs	10,000	--
Total Economic Development	<u>10,000</u>	<u>--</u>
Total Housing and Development	<u>85,150</u>	<u>68,566</u>
Debt Service	<u>751</u>	<u>--</u>
Total Expenditures	<u>\$ 4,131,699</u>	<u>\$ 4,331,564</u>

**WILCOX COUNTY, GEORGIA**  
**Schedule of Projects Constructed with Special Sales Tax Proceeds**  
**For the Year Ended September 30, 2015**

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	\$ 2,292,224	\$ 2,288,870	\$ 3,354	\$ 2,292,224	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>\$ 3,034,860</u>	<u>\$ 3,031,506</u>	<u>\$ 3,354</u>	<u>\$ 3,034,860</u>	
SPLOST 2006 Capital Projects Fund						
Total Expenditures				<u>\$ 3,354</u>		
				<u>\$ 3,354</u>		
Referendum 4/1/2012 - 3/31/2018						
County Courthouse	\$ 500,000	\$ 851,570	\$ 501,028	\$ 350,542	\$ 851,570	100%
County Jail and Sheriff's Department	350,000	350,000	--	--	--	0%
EMS Services and Housing	97,200	144,298	30,291	114,007	144,298	100%
Old Health Department	65,000	--	--	--	--	0%
FSA and 4-H Building	50,000	50,000	--	8,240	8,240	16%
Rolling Stock	200,000	200,000	38,151	29,056	67,207	34%
County Roads, Streets Bridges	400,000	400,000	146,708	80,158	226,866	57%
Recreation Department	75,000	75,000	9,968	9,504	19,472	26%
Debt Reduction	400,000	277,495	66,854	22,632	89,486	32%
City of Abbeville	191,800	191,800	78,411	27,323	105,734	55%
City of Pineview	109,600	109,600	44,807	15,613	60,420	55%
City of Pitts	109,600	109,600	44,807	15,613	60,420	55%
City of Rochelle	191,800	191,800	78,411	27,323	105,734	55%
	<u>\$ 2,740,000</u>	<u>\$ 2,951,163</u>	<u>\$ 1,039,436</u>	<u>\$ 700,011</u>	<u>\$ 1,739,447</u>	
SPLOST 2012 Capital Projects Fund						
Total Expenditures				<u>\$ 700,011</u>		
				<u>\$ 700,011</u>		

# MEEKS CPA, LLP

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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, 2015, and the related notes to the financial statements, which collectively comprise Wilcox County, Georgia's basic financial statements, and have issued our report thereon dated September 30, 2016. 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 responses costs as item 2015-1.

### **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 responses. Wilcox County, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

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

*MEEKS CPA, LLP*

Ocilla, Georgia  
September 30, 2016



**WILCOX COUNTY, GEORGIA**  
**Schedule of Findings and Responses**  
**For the Year Ended September 30, 2015**

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**2015-1**

*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.