

**WILCOX COUNTY, GEORGIA**  
**Annual Financial Report**  
**For The Fiscal Year Ended**  
**September 30, 2017**

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

**WILCOX COUNTY, GEORGIA**  
**Annual Financial Report**  
**For The Fiscal Year Ended September 30, 2017**

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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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Wilcox County Board of Health, which represent 61.4 percent, 12.3 percent, and 96.8 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, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

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

### *Other Information*

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 9, 2018, 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  
October 9, 2018

## **BASIC FINANCIAL STATEMENTS**



**WILCOX COUNTY, GEORGIA**  
**Statement of Net Position**  
**September 30, 2017**

	Primary Government		Component Units	
	Governmental Activities	Primary Government	Board of Health	Development Authority
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 2,165,925	\$ 2,165,925	\$ 153,033	\$ 128,722
Receivables (Net of Allowance for Uncollectibles)	357,807	357,807	42,986	--
Prepaid Items	73,682	73,682	--	--
Capital Assets Not Being Depreciated	361,256	361,256	--	--
Capital Assets Net of Accumulated Depreciation	4,442,800	4,442,800	8,450	--
Total Assets	<u>7,401,470</u>	<u>7,401,470</u>	<u>204,469</u>	<u>128,722</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension	196,663	196,663	60,419	--
Total Deferred Outflows Of Resources	<u>196,663</u>	<u>196,663</u>	<u>60,419</u>	<u>--</u>
<b>LIABILITIES</b>				
Accounts Payable	347,399	347,399	--	--
Accrued Liabilities	18,132	18,132	--	--
Intergovernmental Payable	17,212	17,212	12,449	--
Unearned Revenue	120,244	120,244	--	--
Noncurrent Liabilities				
Due within One Year	170,829	170,829	1,818	--
Due in more than One Year	904,720	904,720	218,014	--
Total Liabilities	<u>1,578,536</u>	<u>1,578,536</u>	<u>232,281</u>	<u>--</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension	--	--	14,635	--
Total Deferred Inflows Of Resources	<u>--</u>	<u>--</u>	<u>14,635</u>	<u>--</u>
<b>NET POSITION</b>				
Net Investment in Capital Assets	4,599,384	4,599,384	8,450	--
Restricted For				
Public Works	47,563	47,563	--	--
Capital Outlay	607,448	607,448	--	--
Prior Year Program Income	--	--	3,179	--
Unrestricted	765,202	765,202	6,343	128,722
Total Net Position	<u>\$ 6,019,597</u>	<u>\$ 6,019,597</u>	<u>\$ 17,972</u>	<u>\$ 128,722</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, 2017**

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES		
		Charges For Services	Operating Grants & Contributions	Capital Grants & Contributions
<b>Primary Government</b>				
<b>Governmental Activities</b>				
General Government	\$ 739,709	\$ 195,843	\$ --	\$ --
Judicial	471,102	142,896	--	--
Public Safety	2,143,057	534,074	11,000	14,641
Public Works	1,722,218	26,934	59,476	544,476
Health and Welfare	171,035	--	74,024	40,503
Culture and Recreation	241,584	20,040	--	--
Housing and Development	88,940	3,740	--	--
Interest on Long-Term Debt	4,509	--	--	--
Total Governmental Activities	<u>5,582,154</u>	<u>923,527</u>	<u>144,500</u>	<u>599,620</u>
Total Primary Government	<u>\$ 5,582,154</u>	<u>\$ 923,527</u>	<u>\$ 144,500</u>	<u>\$ 599,620</u>
<b>Component Units</b>				
Board of Health	\$ 313,097	\$ 87,509	\$ 216,379	\$ --
Development Authority	--	--	10,000	--
Total Component Units	<u>\$ 313,097</u>	<u>\$ 87,509</u>	<u>\$ 226,379</u>	<u>\$ --</u>
General Revenues				
Taxes				
General Property				
General Sales and Use				
Business				
Penalties and Interest on Delinquent Taxes				
Interest Revenue				
Miscellaneous				
Total General Revenues & Transfers				
Change in Net Position				
Net Position - Beginning				
Net Position - Ending				

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

<b>NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION</b>			
<b>Primary Government</b>		<b>Component Units</b>	
<b>Governmental Activities</b>	<b>Total</b>	<b>Board of Health</b>	<b>Development Authority</b>
\$ (543,866)	\$ (543,866)		
(328,206)	(328,206)		
(1,583,342)	(1,583,342)		
(1,091,332)	(1,091,332)		
(56,508)	(56,508)		
(221,544)	(221,544)		
(85,200)	(85,200)		
(4,509)	(4,509)		
<u>(3,914,507)</u>	<u>(3,914,507)</u>		
<u>(3,914,507)</u>	<u>(3,914,507)</u>		
		\$ (9,209)	\$ --
		--	10,000
		<u>(9,209)</u>	<u>10,000</u>
3,160,343	3,160,343	--	--
895,664	895,664	--	--
256,401	256,401	--	--
48,978	48,978	--	--
4,978	4,978	--	27
16,640	16,640	--	--
<u>4,383,004</u>	<u>4,383,004</u>	<u>--</u>	<u>27</u>
468,497	468,497	(9,209)	10,027
5,551,100	5,551,100	27,181	118,695
<u>\$ 6,019,597</u>	<u>\$ 6,019,597</u>	<u>\$ 17,972</u>	<u>\$ 128,722</u>

**WILCOX COUNTY, GEORGIA**  
**Balance Sheet**  
**Governmental Funds**  
**September 30, 2017**

	<u>General</u>	<u>E-911</u>	<u>Special Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 1,292,354	\$ 483	\$ 765,326	\$ 107,762	\$ 2,165,925
Receivables (Net of Allowance for Uncollectibles)	258,437	36,390	--	62,980	357,807
Due From Other Funds	60,868	--	--	--	60,868
Total Assets	<u>\$ 1,611,659</u>	<u>\$ 36,873</u>	<u>\$ 765,326</u>	<u>\$ 170,742</u>	<u>\$ 2,584,600</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ 77,557	\$ 70,018	\$ 190,804	9,020	347,399
Accrued Liabilities	18,132	--	--	--	18,132
Intergovernmental Payable	--	--	--	17,212	17,212
Due To Other Funds	--	12,875	--	47,993	60,868
Unearned Revenue	120,244	--	--	--	120,244
Total Liabilities	<u>215,933</u>	<u>82,893</u>	<u>190,804</u>	<u>74,225</u>	<u>563,855</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue					
Property Taxes	74,371	--	--	170	74,541
Ambulance Fees	85,073	--	--	--	85,073
Total Deferred Inflows of Resources	<u>159,444</u>	<u>--</u>	<u>--</u>	<u>170</u>	<u>159,614</u>
<b>FUND BALANCES</b>					
Restricted	--	--	574,522	80,489	655,011
Assigned	--	--	--	16,762	16,762
Unassigned	1,236,282	(46,020)	--	(904)	1,189,358
Total Fund Balances	<u>1,236,282</u>	<u>(46,020)</u>	<u>574,522</u>	<u>96,347</u>	<u>1,861,131</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,611,659</u>	<u>\$ 36,873</u>	<u>\$ 765,326</u>	<u>\$ 170,742</u>	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	4,804,056
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	159,614
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.	73,682
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.	196,663
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Capital Leases	\$ (204,672)
Compensated Absences	(62,465)
Net Pension Liability	(554,676)
Closure and Post-Closure Care Costs	(253,736)
Total Long-Term Liabilities	<u>(1,075,549)</u>
Net Position of Governmental Activities	<u>\$ 6,019,597</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, 2017**

	General	E-911	Special Projects	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Taxes	\$ 3,692,689	\$ --	\$ --	\$ 687,982	\$ 4,380,671
Licenses and Permits	30,214	--	--	--	30,214
Intergovernmental	211,236	--	512,702	14,641	738,579
Charges for Services	559,803	108,089	--	--	667,892
Fines and Forfeitures	128,971	--	--	17,542	146,513
Investment Income	2,658	55	2,162	144	5,019
Contributions and Donations	--	--	--	5,500	5,500
Miscellaneous	41,946	--	--	1,000	42,946
Total Revenues	<u>4,667,517</u>	<u>108,144</u>	<u>514,864</u>	<u>726,809</u>	<u>6,017,334</u>
<b>EXPENDITURES</b>					
Current					
General Government	709,987	--	--	--	709,987
Judicial	454,243	--	--	--	454,243
Public Safety	1,936,131	150,588	--	6,116	2,092,835
Public Works	864,063	--	9,973	--	874,036
Health and Welfare	163,866	--	--	--	163,866
Culture and Recreation	206,802	--	--	--	206,802
Housing and Development	88,789	--	--	--	88,789
Capital Outlay	--	--	516,767	260,460	777,227
Debt Service	--	--	--	39,538	39,538
Intergovernmental	--	--	--	93,510	93,510
Total Expenditures	<u>4,423,881</u>	<u>150,588</u>	<u>526,740</u>	<u>399,624</u>	<u>5,500,833</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>243,636</u>	<u>(42,444)</u>	<u>(11,876)</u>	<u>327,185</u>	<u>516,501</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	184,076	20,677	586,398	1,000	792,151
Transfers Out	(560,389)	--	--	(231,762)	(792,151)
Proceeds of Capital Asset Dispositions	1,000	--	--	--	1,000
Insurance Recoveries	14,708	--	--	--	14,708
Total Other Financing Sources (Uses)	<u>(360,605)</u>	<u>20,677</u>	<u>586,398</u>	<u>(230,762)</u>	<u>15,708</u>
Net Change in Fund Balances	<u>(116,969)</u>	<u>(21,767)</u>	<u>574,522</u>	<u>96,423</u>	<u>532,209</u>
Fund Balances - Beginning	1,353,251	(24,253)	--	(76)	1,328,922
Fund Balances - Ending	<u>\$ 1,236,282</u>	<u>\$(46,020)</u>	<u>\$ 574,522</u>	<u>\$ 96,347</u>	<u>\$ 1,861,131</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, 2017**

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* \$ 532,209

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	229,983
Depreciation Expense	(293,778)
	(63,795)

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	(7,500)
Accumulated Depreciation	3,000
	(4,500)

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	(19,285)
Charges for Services	37,894
	18,609

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	35,029
	35,029

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	(8,083)
Pensions	(57,491)
Landfill Closure and Post-Closure Care Costs	16,350
Prepaid Items	169
	(49,055)

Change in net position of governmental activities reported in the <i>Statement of Activities</i>	\$ 468,497
--	------------

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, 2017**

	<b>Will Duncan Private- Purpose Trust Fund</b>	<b>Agency Funds</b>
<b>ASSETS</b>		
Cash	\$ 147,201	\$ 255,804
Total Assets	<u>147,201</u>	<u>255,804</u>
<b>LIABILITIES</b>		
Due to Others	--	255,804
Total Liabilities	<u>--</u>	<u>255,804</u>
<b>NET POSITION</b>		
Held in Trust for Pension Benefits and Other Purposes	<u>\$ 147,201</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, 2017**

	<b>Will Duncan Private- Purpose Trust Fund</b>
<b>ADDITIONS</b>	
Interest and Dividends	\$ 17
Total Additions	<u>17</u>
<b>DEDUCTIONS</b>	
Administrative Expenses	--
Total Deductions	<u>--</u>
Changes in Net Position	17
Net Position - Beginning	147,184
Net Position - Ending	<u>\$ 147,201</u>

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



**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2017**

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**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

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

*Discretely Presented Component Units*

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

Wilcox County Public Health Center  
Rochelle, Georgia

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

**B. Government-Wide Financial Statements**

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

**C. Basis of Presentation – Government-Wide Financial Statements**

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

**D. Basis of Presentation – Fund Financial Statements**

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

**WILCOX COUNTY, GEORGIA**  
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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 *E-911 Fund* is used to account for fees collected and used for operating the Emergency 911 service.

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

Additionally, the County reports the following fund types:

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

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

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

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

#### **E. Measurement Focus and Basis of Accounting**

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

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

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

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

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

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

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

**1. Cash and Cash Equivalents**

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

**2. Investments**

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

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

**3. Inventories and Prepaid Items**

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

**4. Capital Assets**

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

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

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

**5. Long-term Obligations**

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

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

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

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

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

**7. Net Position Flow Assumption**

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

**8. Fund Balance Flow Assumptions**

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

**9. Fund Balance Policies**

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

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

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

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

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

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

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

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

**G. Revenues and Expenditures/Expenses**

**1. Program Revenues**

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

**2. Property Taxes**

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

**3. Compensated Absences**

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

**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
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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, 2017, 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			
Governing Body	\$ 235,808	\$ 241,052	\$ (5,244)
Tax Commissioner	157,657	184,552	(26,895)
Building and Plant	52,620	59,758	(7,138)
Superior Court	60,935	66,078	(5,143)
Clerk of Superior Court	135,505	161,748	(26,243)
Probate Court	192,889	214,952	(22,063)
Public Defender	11,448	11,465	(17)
Sheriff	526,233	543,167	(16,934)
Jail	323,125	367,253	(44,128)
Emergency Medical Services	897,084	979,846	(82,762)
Closure and Post-closure Care	19,312	27,431	(8,119)
Transit System Vans	101,668	118,318	(16,650)
Recreation	125,726	150,168	(24,442)
County Extension	57,408	61,245	(3,837)
Transfers Out	27,520	560,389	(532,869)
E-911 Special Revenue Fund	115,000	150,588	(35,588)
Drug Abuse Treatment Special Revenue Fund	4,075	17,000	(12,925)

**WILCOX COUNTY, GEORGIA**  
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**C. Deficit Fund Equity**

The following funds had deficit fund equity at September 30, 2017:

E-911 Special Revenue Fund	\$ 46,020
Cedar Creek Fire Special Revenue Fund	904



**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
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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, 2017, 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	E-911	Special Projects	Nonmajor Governmental Funds	Total
Taxes	\$ 96,052	\$ --	\$ --	\$ 284	\$ 96,336
Accounts	350,624	36,390	--	--	387,014
Intergovernmental	25,420	--	--	62,696	88,116
Gross Receivables	472,096	36,390	--	62,980	571,466
Less: Allowance for Uncollectibles	(213,659)	--	--	--	(213,659)
	<u>\$ 258,437</u>	<u>\$ 36,390</u>	<u>\$ --</u>	<u>\$ 62,980</u>	<u>\$ 357,807</u>

**WILCOX COUNTY, GEORGIA**  
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**C. Capital Assets**

Capital asset activity of the Primary Government for the year ended September 30, 2017, was as follows:

*Primary Government*

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital Assets, Not Being Depreciated				
Land	\$ 334,602	\$ --	\$ --	\$ 334,602
Construction In Progress	--	45,207	(18,553)	26,654
Total Capital Assets, Not Being Depreciated	<u>334,602</u>	<u>45,207</u>	<u>(18,553)</u>	<u>361,256</u>
Capital Assets, Being Depreciated				
Buildings	3,087,779	18,553	--	3,106,332
Infrastructure	2,946,075	--	--	2,946,075
Improvements Other Than Buildings	181,314	--	--	181,314
Machinery and Equipment	2,702,773	184,776	(7,500)	2,880,049
Total Capital Assets, Being Depreciated	<u>8,917,941</u>	<u>203,329</u>	<u>(7,500)</u>	<u>9,113,770</u>
Less Accumulated Depreciation For				
Buildings	(1,527,443)	(64,491)	--	(1,591,934)
Infrastructure	(471,792)	(73,652)	--	(545,444)
Improvements Other Than Buildings	(159,796)	(10,814)	--	(170,610)
Machinery and Equipment	(2,221,161)	(144,821)	3,000	(2,362,982)
Total Accumulated Depreciation	<u>(4,380,192)</u>	<u>(293,778)</u>	<u>3,000</u>	<u>(4,670,970)</u>
Total Capital Assets, Being Depreciated, Net	<u>4,537,749</u>	<u>(90,449)</u>	<u>(4,500)</u>	<u>4,442,800</u>
Governmental Activities Capital Assets, Net	<u>\$ 4,872,351</u>	<u>\$ (45,242)</u>	<u>\$ (23,053)</u>	<u>\$ 4,804,056</u>

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

<b>Governmental Activities</b>	
General Government	\$ 36,411
Judicial	893
Public Safety	71,342
Public Works	145,149
Health and Welfare	7,088
Culture and Recreation	32,895
Total Depreciation Expense	<u>\$ 293,778</u>

**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
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**D. Interfund Receivables, Payables, and Transfers**

The composition of interfund balances as of September 30, 2017 was as follows:

*Due From / To Other Funds*

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	E-911 Special Revenue Fund	\$ 12,875
General Fund	Nonmajor Governmental Funds	47,993
		<u>\$ 60,868</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 projects of the SPLOST 2012 Fund. The SPLOST 2012 Fund owes the General Fund \$11,997 for the loan.

The composition of interfund transfers for the year ended September 30, 2017 was as follows:

*Interfund Transfers*

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 184,076
E-911 Special Revenue Fund	General Fund	20,677
Special Projects Capital Projects Fund	General Fund	538,712
Special Projects Capital Projects Fund	Nonmajor Governmental Funds	47,686
Nonmajor Governmental Funds	General Fund	1,000
		<u>\$ 792,151</u>

The General Fund transferred \$538,712 in LMIG proceeds to the Special Projects Fund. A Nonmajor Governmental Fund transferred \$175,576 in TSPLOST proceeds to the General Fund to finance expenditures. The TSPLOST Fund transferred \$47,686 to the Special Projects Fund to finance expenditures. The General Fund transferred \$20,677 to the E-911 Fund to finance operations. A Nonmajor Governmental Fund transferred \$8,500 to the General Fund to finance jail costs. The General Fund transferred \$1,000 to a Nonmajor Governmental Fund to finance local drug enforcement.

**E. Lease Obligations**

The County has entered into lease agreements as lessee for financing the acquisition of capital assets. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. Amortization for the period is included in depreciation. Capital assets subject to lease obligations at September 30, 2017 were as follows:

	<u>Governmental</u>
	<u>Activities</u>
Machinery and Equipment	\$ 297,897
Less: Accumulated Depreciation	(113,661)
Total	<u>\$ 184,236</u>

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The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2017 were as follows:

Year Ending September 30	Governmental Activities
2018	\$ 159,652
2019	16,907
2020	16,907
2021	16,907
Total Minimum Lease Payments	210,373
Less: Amounts Representing Interest	(5,701)
Present Value of Minimum Lease Payments	\$ 204,672

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

Long-term liability activity for the year ended September 30, 2017, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	\$ 54,382	\$ 43,342	\$ (35,259)	\$ 62,465	\$ --
Net Pension Liability	469,301	263,039	(177,664)	554,676	--
Capital Leases	239,701	--	(35,029)	204,672	155,829
Closure and Post-Closure Care Costs	270,086	8,772	(25,122)	253,736	15,000
	\$ 1,033,470	\$ 315,153	\$ (273,074)	\$ 1,075,549	\$ 170,829

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

**G. Pensions**

*Defined Benefit Plan*

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

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

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

At January 1, 2017, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	14
Inactive employees entitled to but not yet receiving benefits	41
Active employees	<u>34</u>
	<u>89</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, 2017, the County's actuarially determined contribution was \$88,187.

The County's net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2017.

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

Investment rate of return	7.25% per year										
Inflation	3.5% per year										
Salary increases	3% per year with an age based scale as follows:										
	<table> <thead> <tr> <th style="text-align: center;"><u>Age</u></th> <th style="text-align: center;"><u>Salary Increase</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Under 30</td> <td style="text-align: center;">3% rate + 1.5%</td> </tr> <tr> <td style="text-align: center;">30-39</td> <td style="text-align: center;">3% rate + 1.0%</td> </tr> <tr> <td style="text-align: center;">40-49</td> <td style="text-align: center;">3% rate - .5%</td> </tr> <tr> <td style="text-align: center;">50+</td> <td style="text-align: center;">3% rate - 1.0%</td> </tr> </tbody> </table>	<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%
<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 projected with Scale AA to 2017.

The actuarial assumptions used in the January 1, 2017 valuation were based on the results of a February 2014 actuarial experience study.

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.

**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2017**

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	30 %	2.58 %
Domestic Large Equities	30	5.57
Domestic Mid Equities	5	7.88
Domestic Small Equities	5	5.20
REIT	5	7.12
International	15	1.51
Multi Cap	5	5.59
Global Allocation	5	1.82

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

The changes in net pension liability for the year ended September 30, 2017, were as follows.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances - Beginning	\$ 1,753,692	\$ 1,284,391	\$ 469,301
Changes for the Year			
Service Cost	27,481	--	27,481
Interest	129,265	--	129,265
Differences Between Expected and Actual Experience	31,442	--	31,442
Changes of Assumptions	56,717	--	56,717
Contributions - Employer	--	88,187	(88,187)
Contributions - Employee	--	--	--
Net Investment Income	--	89,477	(89,477)
Benefit Payments	(60,317)	(60,317)	--
Administrative Expense	--	(9,889)	9,889
Other Changes	--	(8,245)	8,245
Net Changes	184,588	99,213	85,375
Balances - Ending	\$ 1,938,280	\$ 1,383,604	\$ 554,676

**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2017**

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	\$ 809,492	\$ 554,676	\$ 342,265

For the year ended September 30, 2017, the County recognized pension expense of \$145,678. At September 30, 2017, 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	\$ 54,564	\$ --
Changes in assumptions	74,330	--
Net difference between projected and actual earnings on pension plan investments	67,769	--
	<u>\$ 196,663</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>	
2018	\$ 70,753
2019	70,753
2020	53,061
2021	2,096
2022	--
Thereafter	--
	<u>\$ 196,663</u>

**Defined Contribution Plan**

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

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

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for five years after closure. The County stopped accepting waste on April 8, 1994 and is awaiting final approval of closure. The County continues to pay approximately \$18,000 annually for monitoring and engineers estimate this amount will continue to be paid for the

**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2017**

next 14 years. This exact time period cannot be determined. The County's estimated liability for post-closure care costs at September 30, 2017 was \$253,736. Actual costs may be higher due to inflation or deflation, revisions to laws or regulations, or changes in technology.

**I. Fund Balances**

The classifications of fund balances of governmental funds at September 30, 2017 were as follows:

	General	E-911	Special Projects	Other Governmental Funds	Total Governmental Funds
Restricted					
Public Works	\$ --	\$ --	\$ --	\$ 47,563	\$ 47,563
Capital Outlay	--	--	574,522	32,926	607,448
	--	--	574,522	80,489	655,011
Assigned					
Public Safety	--	--	--	16,762	16,762
	--	--	--	16,762	16,762
Unassigned, Reported In					
General Fund	1,236,282	--	--	--	1,236,282
Special Revenue Funds	--	(46,020)	--	(904)	(46,924)
	1,236,282	(46,020)	--	(904)	1,189,358
Total Fund Balances	\$ 1,236,282	\$ (46,020)	\$ 574,522	\$ 96,347	\$ 1,861,131

**J. Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. Settled claims from these risks have not exceeded insurance coverage for the past three years. To cover the risks, the County is a member of the Association County Commissioners of Georgia - Interlocal Risk Management Agency (ACCG-IRMA). The ACCG-IRMA operates under the authority of O.C.G.A. 36-85-1 et Seq. and administers group self-insurance funds, which receive contributions of its members in order to pool the risks of general liability, motor vehicle liability and property damage. Through participation in the agency, members jointly purchase insurance with other counties participating in and belonging to the agency and are coinsured under master policies with the total premium apportioned among the participants. The County is jointly and severally liable for all legal obligations of the funds which arise out of an event which occurs while the County is a member of the fund. The County's deductibles for coverage range from \$1,000 to \$2,500 with various limits of liability up to \$3,000,000 for liability and \$8,746,573 for property.

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



**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2017**

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**K. Commitments and Contingencies**

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

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

**L. Joint Ventures**

Under Georgia law, the County, in conjunction with other cities and counties in the seventeen County Central Georgia area, is a member of the Heart of Georgia Regional Commission and is required to pay annual dues thereto. During its year ended September 30, 2017, the County paid \$4,330 in such dues. Membership in a Regional Commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of Regional Commissions in Georgia. The Regional Commission Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of the Regional Commissions. Separate financial statements may be obtained from:

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

**REQUIRED SUPPLEMENTARY  
INFORMATION**

**WILCOX COUNTY, GEORGIA**

**General Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
For the Year Ended September 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 3,537,488	\$ 3,537,488	\$ 3,692,689	\$ 155,201
Licenses and Permits	35,500	35,500	30,214	(5,286)
Intergovernmental	106,500	106,500	211,236	104,736
Charges for Services	526,294	526,294	559,803	33,509
Fines and Forfeitures	96,000	96,000	128,971	32,971
Interest Revenue	1,500	1,500	2,658	1,158
Miscellaneous	52,400	52,400	41,946	(10,454)
Total Revenues	<u>4,355,682</u>	<u>4,355,682</u>	<u>4,667,517</u>	<u>311,835</u>
<b>EXPENDITURES</b>				
Governing Body	235,808	235,808	241,052	(5,244)
Elections	101,048	101,048	93,821	7,227
Tax Commissioner	157,657	157,657	184,552	(26,895)
Tax Assessor	132,562	132,562	130,804	1,758
Building and Plant	52,620	52,620	59,758	(7,138)
Other General Government	300,000	300,000	--	300,000
Superior Court	60,935	60,935	66,078	(5,143)
Clerk of Superior Court	135,505	135,505	161,748	(26,243)
Probate Court	192,889	192,889	214,952	(22,063)
Public Defender	11,448	11,448	11,465	(17)
Sheriff	526,233	526,233	543,167	(16,934)
Jail	323,125	323,125	367,253	(44,128)
Fire	34,325	34,325	15,245	19,080
Emergency Medical Services	897,084	897,084	979,846	(82,762)
Coroner	21,363	21,363	14,287	7,076
Emergency Management	23,766	23,766	16,333	7,433
Highways and Streets	666,821	666,821	613,771	53,050
Solid Waste and Recycling	162,060	162,060	162,053	7
Closure and Post-closure Care	19,312	19,312	27,431	(8,119)
Maintenance and Shop	75,842	75,842	60,808	15,034
DFACS	5,000	5,000	4,005	995
Transit System Vans	101,668	101,668	118,318	(16,650)
Other Health and Welfare	43,273	43,273	41,543	1,730
Recreation	125,726	125,726	150,168	(24,442)
Agri-Center	16,641	16,641	12,500	4,141
Community Service Center	23,250	23,250	20,014	3,236
FSA Soil Conservation	14,104	14,104	12,475	1,629
Libraries	11,645	11,645	11,645	--
County Extension	57,408	57,408	61,245	(3,837)
Forest Services	17,544	17,544	17,544	--
Economic Development	10,000	10,000	10,000	--
Total Expenditures	<u>4,556,662</u>	<u>4,556,662</u>	<u>4,423,881</u>	<u>132,781</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(200,980)</u>	<u>(200,980)</u>	<u>243,636</u>	<u>444,616</u>

**WILCOX COUNTY, GEORGIA**

**General Fund**

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

**For the Year Ended September 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				
Jail Special Revenue Fund	8,500	8,500	8,500	--
TSPLOST Special Revenue Fund	200,000	200,000	175,576	(24,424)
Transfers Out				
E-911 Special Revenue Fund	(27,520)	(27,520)	(20,677)	6,843
Sheriffs Drug Special Revenue Fund	--	--	(1,000)	(1,000)
Special Projects Capital Projects Fund	--	--	(538,712)	(538,712)
Proceeds of Capital Asset Dispositions	10,000	10,000	1,000	(9,000)
Insurance Recoveries	10,000	10,000	14,708	4,708
Total Other Financing Sources (Uses)	<u>200,980</u>	<u>200,980</u>	<u>(360,605)</u>	<u>(561,585)</u>
Net Change in Fund Balances	--	--	(116,969)	(116,969)
Fund Balances - Beginning	1,353,251	1,353,251	1,353,251	--
Fund Balances - Ending	<u>\$ 1,353,251</u>	<u>\$ 1,353,251</u>	<u>\$ 1,236,282</u>	<u>\$ (116,969)</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, 2017**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Charges for Services	\$ 115,000	\$ 115,000	\$ 108,089	\$ (6,911)
Interest Revenue	--	--	55	55
Total Revenues	<u>115,000</u>	<u>115,000</u>	<u>108,144</u>	<u>(6,856)</u>
<b>EXPENDITURES</b>				
Current				
Public Safety	115,000	115,000	150,588	(35,588)
Total Expenditures	<u>115,000</u>	<u>115,000</u>	<u>150,588</u>	<u>(35,588)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>--</u>	<u>(42,444)</u>	<u>(42,444)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				
General Fund	--	--	20,677	20,677
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>20,677</u>	<u>20,677</u>
Net Change in Fund Balances	<u>--</u>	<u>--</u>	<u>(21,767)</u>	<u>(21,767)</u>
Fund Balances - Beginning	(24,253)	(24,253)	(24,253)	--
Fund Balances - Ending	<u>\$ (24,253)</u>	<u>\$ (24,253)</u>	<u>\$ (46,020)</u>	<u>\$ (21,767)</u>

**WILCOX COUNTY, GEORGIA****Pension Plan****Schedule of Changes in the County's Net Pension Liability and Related Ratios****September 30, 2017**

	<u>2017</u>	<u>2016</u>
<b>Total Pension Liability</b>		
Service Cost	\$ 27,481	\$ 23,678
Interest on Total Pension Liability	129,265	114,514
Changes of Benefit Terms	--	--
Differences Between Expected and Actual Experience	31,442	56,801
Changes of Assumptions	56,717	58,284
Benefit Payments	<u>(60,317)</u>	<u>(52,853)</u>
<b>Net Change in Total Pension Liability</b>	184,588	200,424
<b>Total Pension Liability - Beginning</b>	<u>1,753,692</u>	<u>1,553,268</u>
<b>Total Pension Liability - Ending (a)</b>	<u><u>\$ 1,938,280</u></u>	<u><u>\$ 1,753,692</u></u>
<b>Plan Fiduciary Net Position</b>		
Contributions - Employer	\$ 88,187	\$ 77,106
Contributions - Employee	--	--
Net Investment Income	89,477	8,929
Benefit Payments, Including Refunds of Employee Contributions	(60,317)	(52,853)
Administrative Expense	(9,889)	(6,190)
Other	<u>(8,245)</u>	<u>(7,992)</u>
<b>Net Change in Plan Fiduciary Net Position</b>	99,213	19,000
<b>Plan Fiduciary Net Position - Beginning</b>	<u>1,284,391</u>	<u>1,265,391</u>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<u><u>\$ 1,383,604</u></u>	<u><u>\$ 1,284,391</u></u>
<b>County's Net Pension Liability - Ending (a) - (b)</b>	<u><u>\$ 554,676</u></u>	<u><u>\$ 469,301</u></u>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	71.38%	73.24%
<b>Covered-Employee Payroll</b>	\$ 781,639	\$ 729,236
<b>County's Net Pension Liability as a Percentage of Covered-Employee Payroll</b>	70.96%	64.36%

**WILCOX COUNTY, GEORGIA**  
**Pension Plan**  
**Schedule of County Contributions**  
**September 30, 2017**

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

**Notes to Schedule**

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

**WILCOX COUNTY, GEORGIA**  
**Notes to the Required Supplementary Information**  
**September 30, 2017**

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**A. Budgetary Information**

An annual budgets were adopted on a basis consistent with generally accepted accounting principles for the General and E-911 Funds.



**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.

## 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.

## 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.

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

**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Balance Sheet**  
**September 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 1,292,354	\$ 1,317,796
Receivables (Net of Allowance for Uncollectibles)		
Taxes	91,003	117,999
Accounts	142,014	102,302
Intergovernmental	25,420	18,591
Due From Other Funds		
E-911 Special Revenue Fund	12,875	--
Cedar Creek Fire Special Revenue Fund	500	--
Jail Special Revenue Fund	--	7,500
SPLOST 2012 Capital Projects Fund	11,997	98,304
TSPLOST Special Revenue Fund	35,496	31,962
Total Assets	<u>\$ 1,611,659</u>	<u>\$ 1,694,454</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 77,557	\$ 57,464
Accrued Liabilities	18,132	20,440
Unearned Revenue	120,244	122,510
Total Liabilities	<u>215,933</u>	<u>200,414</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenue		
Property Taxes	74,371	93,610
Ambulance Fees	85,073	47,179
Total Deferred Inflows of Resources	<u>159,444</u>	<u>140,789</u>
<b>FUND BALANCES</b>		
Restricted	--	525,188
Unassigned	1,236,282	828,063
Total Fund Balances	<u>1,236,282</u>	<u>1,353,251</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,611,659</u>	<u>\$ 1,694,454</u>

**WILCOX COUNTY, GEORGIA****General Fund****Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Years Ended September 30, 2017 and 2016**

	<b>2017</b>	<b>2016</b>
<b>REVENUES</b>		
Taxes	\$ 3,692,689	\$ 3,647,295
Licenses and Permits	30,214	38,818
Intergovernmental	211,236	704,899
Charges for Services	559,803	552,770
Fines and Forfeitures	128,971	82,899
Interest Revenue	2,658	3,486
Contributions and Donations	--	40
Miscellaneous	41,946	72,010
Total Revenues	<u>4,667,517</u>	<u>5,102,217</u>
<b>EXPENDITURES</b>		
Current		
General Government	709,987	716,808
Judicial	454,243	430,846
Public Safety	1,936,131	1,777,831
Public Works	864,063	1,477,450
Health and Welfare	163,866	122,992
Culture and Recreation	206,802	188,483
Housing and Development	88,789	85,698
Debt Service	--	749
Total Expenditures	<u>4,423,881</u>	<u>4,800,857</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>243,636</u>	<u>301,360</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In		
Jail Special Revenue Fund	8,500	--
TSPLOST Special Revenue Fund	175,576	257,497
Transfers Out		
E-911 Special Revenue Fund	(20,677)	(24,409)
Sheriffs Drug Special Revenue Fund	(1,000)	--
Special Projects Capital Projects Fund	(538,712)	--
Proceeds of Capital Asset Dispositions	1,000	7,500
Insurance Recoveries	14,708	12,490
Total Other Financing Sources (Uses)	<u>(360,605)</u>	<u>253,078</u>
Net Change in Fund Balances	<u>(116,969)</u>	<u>554,438</u>
Fund Balances - Beginning	1,353,251	798,813
Fund Balances - Ending	<u>\$ 1,236,282</u>	<u>\$ 1,353,251</u>

**WILCOX COUNTY, GEORGIA**  
**E-911 Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 483	\$ 9,855
Receivables		
Accounts	36,390	41,462
Total Assets	<u>\$ 36,873</u>	<u>\$ 51,317</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 70,018	\$ 75,570
Due To Other Funds		
General Fund	12,875	--
Total Liabilities	<u>82,893</u>	<u>75,570</u>
<b>FUND BALANCES</b>		
Unassigned	(46,020)	(24,253)
Total Fund Balances	<u>(46,020)</u>	<u>(24,253)</u>
Total Liabilities and Fund Balances	<u>\$ 36,873</u>	<u>\$ 51,317</u>

**WILCOX COUNTY, GEORGIA**  
**E-911 Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>REVENUES</b>		
Charges for Services	\$ 108,089	\$ 115,860
Interest Revenue	55	18
Total Revenues	<u>108,144</u>	<u>115,878</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	150,588	155,027
Total Expenditures	<u>150,588</u>	<u>155,027</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(42,444)</u>	<u>(39,149)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In		
General Fund	20,677	24,409
Total Other Financing Sources (Uses)	<u>20,677</u>	<u>24,409</u>
Net Change in Fund Balances	<u>(21,767)</u>	<u>(14,740)</u>
Fund Balances - Beginning	(24,253)	(9,513)
Fund Balances - Ending	<u>\$ (46,020)</u>	<u>\$ (24,253)</u>

**WILCOX COUNTY, GEORGIA**  
**Special Projects Capital Projects Fund**  
**Balance Sheet**  
**September 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 765,326	\$ --
Total Assets	<u>\$ 765,326</u>	<u>\$ --</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 190,804	\$ --
Total Liabilities	<u>190,804</u>	<u>--</u>
<b>FUND BALANCES</b>		
Restricted	<u>574,522</u>	<u>--</u>
Total Fund Balances	<u>574,522</u>	<u>--</u>
Total Liabilities and Fund Balances	<u>\$ 765,326</u>	<u>\$ --</u>

**WILCOX COUNTY, GEORGIA**  
**Special Projects Capital Projects Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2017 and 2016**

	<b>2017</b>	<b>2016</b>
<b>REVENUES</b>		
Intergovernmental	\$ 512,702	\$ --
Interest Revenue	2,162	--
Total Revenues	<u>514,864</u>	<u>--</u>
<b>EXPENDITURES</b>		
Current		
Public Works	9,973	--
Capital Outlay	516,767	--
Total Expenditures	<u>526,740</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(11,876)</u>	<u>--</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In		
General Fund	538,712	--
TSPLOST Special Revenue Fund	47,686	--
Total Other Financing Sources (Uses)	<u>586,398</u>	<u>--</u>
Net Change in Fund Balances	574,522	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	<u>\$ 574,522</u>	<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.

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

**WILCOX COUNTY, GEORGIA**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2017**

	<b>Special Revenue Funds</b>		
	<b>Cedar Creek Fire</b>	<b>Jail</b>	<b>Drug Abuse Treatment</b>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 1,302	\$ 2,618	\$ 4,242
Receivables	284	--	--
Total Assets	<u>\$ 1,586</u>	<u>\$ 2,618</u>	<u>\$ 4,242</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ 1,820	\$ --	\$ --
Intergovernmental Payable	--	--	--
Due To Other Funds	500	--	--
Total Liabilities	<u>2,320</u>	<u>--</u>	<u>--</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Revenue			
Property Taxes	170	--	--
Total Deferred Inflows Of Resources	<u>170</u>	<u>--</u>	<u>--</u>
<b>FUND BALANCES</b>			
Restricted	--	--	--
Assigned	--	2,618	4,242
Unassigned	(904)	--	--
Total Fund Balances	<u>(904)</u>	<u>2,618</u>	<u>4,242</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,586</u>	<u>\$ 2,618</u>	<u>\$ 4,242</u>

Juvenile Services	Sheriff's Drug	TSPLOST	Total	Capital Projects Funds		Total Nonmajor Governmental Funds
				SPLOST 2012	Total	
\$ 179	\$ 9,723	\$ 60,973	\$ 79,037	\$ 28,725	\$ 28,725	\$ 107,762
--	--	22,086	22,370	40,610	40,610	62,980
<u>\$ 179</u>	<u>\$ 9,723</u>	<u>\$ 83,059</u>	<u>\$ 101,407</u>	<u>\$ 69,335</u>	<u>\$ 69,335</u>	<u>\$ 170,742</u>
\$ --	\$ --	\$ --	\$ 1,820	\$ 7,200	\$ 7,200	\$ 9,020
--	--	--	--	17,212	17,212	17,212
--	--	35,496	35,996	11,997	11,997	47,993
--	--	35,496	37,816	36,409	36,409	74,225
--	--	--	170	--	--	170
--	--	--	170	--	--	170
--	--	47,563	47,563	32,926	32,926	80,489
179	9,723	--	16,762	--	--	16,762
--	--	--	(904)	--	--	(904)
<u>179</u>	<u>9,723</u>	<u>47,563</u>	<u>63,421</u>	<u>32,926</u>	<u>32,926</u>	<u>96,347</u>
<u>\$ 179</u>	<u>\$ 9,723</u>	<u>\$ 83,059</u>	<u>\$ 101,407</u>	<u>\$ 69,335</u>	<u>\$ 69,335</u>	<u>\$ 170,742</u>

**WILCOX COUNTY, GEORGIA**  
**Combining Statement of Revenues, Expenditures and Changes**  
**in Fund Balances**  
**Nonmajor Governmental Funds**  
**September 30, 2017**

	<b>Special Revenue Funds</b>		
	<b>Cedar Creek Fire</b>	<b>Jail</b>	<b>Drug Abuse Treatment</b>
<b>REVENUES</b>			
Taxes	\$ 4,427	\$ --	\$ --
Intergovernmental	--	--	--
Fines and Forfeitures	--	10,477	4,398
Interest Revenue	3	--	23
Contributions and Donations	--	--	--
Miscellaneous	1,000	--	--
Total Revenues	<u>5,430</u>	<u>10,477</u>	<u>4,421</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	4,275	--	--
Capital Outlay	--	--	17,000
Debt Service	--	--	--
Intergovernmental	--	--	--
Total Expenditures	<u>4,275</u>	<u>--</u>	<u>17,000</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	<u>1,155</u>	<u>10,477</u>	<u>(12,579)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	--	--	--
Transfers Out	--	(8,500)	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>(8,500)</u>	<u>--</u>
Net Change in Fund Balances	1,155	1,977	(12,579)
Fund Balances - Beginning	(2,059)	641	16,821
Fund Balances - Ending	<u>\$ (904)</u>	<u>\$ 2,618</u>	<u>\$ 4,242</u>

Juvenile Services	Sheriff's Drug	TSPLOST	Total	Capital Projects Funds		Total Nonmajor Governmental Funds
				SPLOST 2012	Total	
\$ --	\$ --	\$ 258,507	\$ 262,934	\$ 425,048	\$ 425,048	\$ 687,982
--	14,641	--	14,641	--	--	14,641
50	2,617	--	17,542	--	--	17,542
--	--	77	103	41	41	144
--	5,500	--	5,500	--	--	5,500
--	--	--	1,000	--	--	1,000
<u>50</u>	<u>22,758</u>	<u>258,584</u>	<u>301,720</u>	<u>425,089</u>	<u>425,089</u>	<u>726,809</u>
--	1,841	--	6,116	--	--	6,116
--	36,035	--	53,035	207,425	207,425	260,460
--	--	--	--	39,538	39,538	39,538
--	--	--	--	93,510	93,510	93,510
--	<u>37,876</u>	<u>--</u>	<u>59,151</u>	<u>340,473</u>	<u>340,473</u>	<u>399,624</u>
<u>50</u>	<u>(15,118)</u>	<u>258,584</u>	<u>242,569</u>	<u>84,616</u>	<u>84,616</u>	<u>327,185</u>
--	1,000	--	1,000	--	--	1,000
--	--	(223,262)	(231,762)	--	--	(231,762)
--	<u>1,000</u>	<u>(223,262)</u>	<u>(230,762)</u>	--	--	<u>(230,762)</u>
50	(14,118)	35,322	11,807	84,616	84,616	96,423
129	23,841	12,241	51,614	(51,690)	(51,690)	(76)
<u>\$ 179</u>	<u>\$ 9,723</u>	<u>\$ 47,563</u>	<u>\$ 63,421</u>	<u>\$ 32,926</u>	<u>\$ 32,926</u>	<u>\$ 96,347</u>

**WILCOX COUNTY, GEORGIA**  
**Cedar Creek Fire Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 1,302	\$ 230
Receivables		
Taxes	284	235
Total Assets	<u>\$ 1,586</u>	<u>\$ 465</u>
<b>LIABILITIES</b>		
Cash Overdraft	\$ --	\$ 710
Accounts Payable	1,820	1,598
Due To Other Funds		
General Fund	500	--
Total Liabilities	<u>2,320</u>	<u>2,308</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenue		
Property Taxes	170	216
Total Deferred Inflows of Resources	<u>170</u>	<u>216</u>
<b>FUND BALANCES</b>		
Unassigned	(904)	(2,059)
Total Fund Balances	<u>(904)</u>	<u>(2,059)</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,586</u>	<u>\$ 465</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, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>REVENUES</b>		
Taxes	\$ 4,427	\$ 4,031
Interest Revenue	3	2
Miscellaneous	1,000	1,000
Total Revenues	<u>5,430</u>	<u>5,033</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	4,275	4,741
Total Expenditures	<u>4,275</u>	<u>4,741</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,155</u>	<u>292</u>
Net Change in Fund Balances	1,155	292
Fund Balances - Beginning	(2,059)	(2,351)
Fund Balances - Ending	<u>\$ (904)</u>	<u>\$ (2,059)</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Taxes	\$ 4,350	\$ 4,427	\$ 77
Interest Revenue	--	3	3
Miscellaneous	1,000	1,000	--
Total Revenues	<u>5,350</u>	<u>5,430</u>	<u>80</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	5,350	4,275	1,075
Total Expenditures	<u>5,350</u>	<u>4,275</u>	<u>1,075</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	1,155	1,155
Net Change in Fund Balances	--	1,155	1,155
Fund Balances - Beginning	(2,059)	(2,059)	--
Fund Balances - Ending	<u>\$ (2,059)</u>	<u>\$ (904)</u>	<u>\$ 1,155</u>



**WILCOX COUNTY, GEORGIA**  
**Jail Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 2,618	\$ 8,141
Total Assets	<u>\$ 2,618</u>	<u>\$ 8,141</u>
<b>LIABILITIES</b>		
Due To Other Funds		
General Fund	\$ --	\$ 7,500
Total Liabilities	<u>--</u>	<u>7,500</u>
<b>FUND BALANCES</b>		
Assigned	2,618	641
Total Fund Balances	<u>2,618</u>	<u>641</u>
Total Liabilities and Fund Balances	<u>\$ 2,618</u>	<u>\$ 8,141</u>

**WILCOX COUNTY, GEORGIA**

**Jail Special Revenue Fund**

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

**For the Years Ended September 30, 2017 and 2016**

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	<u>2017</u>	<u>2016</u>
<b>REVENUES</b>		
Fines and Forfeitures	\$ 10,477	\$ 7,680
Total Revenues	<u>10,477</u>	<u>7,680</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	--	7,501
Total Expenditures	<u>--</u>	<u>7,501</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>10,477</u>	<u>179</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers Out		
General Fund	(8,500)	--
Total Other Financing Sources (Uses)	<u>(8,500)</u>	<u>--</u>
Net Change in Fund Balances	1,977	179
Fund Balances - Beginning	641	462
Fund Balances - Ending	<u>\$ 2,618</u>	<u>\$ 641</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, 2017**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Fines and Forfeitures	\$ 7,640	\$ 10,477	\$ 2,837
Total Revenues	<u>7,640</u>	<u>10,477</u>	<u>2,837</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	7,640	--	7,640
Total Expenditures	<u>7,640</u>	<u>--</u>	<u>7,640</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>10,477</u>	<u>10,477</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers Out			
General Fund	--	(8,500)	(8,500)
Total Other Financing Sources (Uses)	<u>--</u>	<u>(8,500)</u>	<u>(8,500)</u>
Net Change in Fund Balances	<u>--</u>	<u>1,977</u>	<u>1,977</u>
Fund Balances - Beginning	641	641	--
Fund Balances - Ending	<u>\$ 641</u>	<u>\$ 2,618</u>	<u>\$ 1,977</u>

**WILCOX COUNTY, GEORGIA**  
**Drug Abuse Treatment Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2017 and 2016**

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	<u>2017</u>	<u>2016</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 4,242	\$ 16,821
Total Assets	<u>\$ 4,242</u>	<u>\$ 16,821</u>
<b>FUND BALANCES</b>		
Assigned	\$ 4,242	\$ 16,821
Total Fund Balances	<u>\$ 4,242</u>	<u>\$ 16,821</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, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>REVENUES</b>		
Fines and Forfeitures	\$ 4,398	\$ 3,366
Interest Revenue	23	25
Total Revenues	<u>4,421</u>	<u>3,391</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	--	2,805
Capital Outlay	17,000	--
Total Expenditures	<u>17,000</u>	<u>2,805</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(12,579)</u>	<u>586</u>
Net Change in Fund Balances	(12,579)	586
Fund Balances - Beginning	16,821	16,235
Fund Balances - Ending	<u>\$ 4,242</u>	<u>\$ 16,821</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, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Fines and Forfeitures	\$ 4,050	\$ 4,398	\$ 348
Interest Revenue	25	23	(2)
Total Revenues	<u>4,075</u>	<u>4,421</u>	<u>346</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	1,500	--	1,500
Capital Outlay	2,575	17,000	(14,425)
Total Expenditures	<u>4,075</u>	<u>17,000</u>	<u>(12,925)</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	(12,579)	(12,579)
Net Change in Fund Balances	--	(12,579)	(12,579)
Fund Balances - Beginning	16,821	16,821	--
Fund Balances - Ending	<u>\$ 16,821</u>	<u>\$ 4,242</u>	<u>\$ (12,579)</u>

**WILCOX COUNTY, GEORGIA**  
**Juvenile Services Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2017 and 2016**

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	<u>2017</u>	<u>2016</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 179	\$ 129
Total Assets	<u>\$ 179</u>	<u>\$ 129</u>
<b>FUND BALANCES</b>		
Assigned	\$ 179	\$ 129
Total Fund Balances	<u>\$ 179</u>	<u>\$ 129</u>

**WILCOX COUNTY, GEORGIA**

**Juvenile Services Special Revenue Fund**

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

**For the Years Ended September 30, 2017 and 2016**

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	<u>2017</u>	<u>2016</u>
<b>REVENUES</b>		
Fines and Forfeitures	\$ 50	\$ 955
Total Revenues	<u>50</u>	<u>955</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	--	1,812
Total Expenditures	<u>--</u>	<u>1,812</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>50</u>	<u>(857)</u>
Net Change in Fund Balances	50	(857)
Fund Balances - Beginning	129	986
Fund Balances - Ending	<u>\$ 179</u>	<u>\$ 129</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, 2017**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Fines and Forfeitures	\$ 1,400	\$ 50	\$ (1,350)
Total Revenues	<u>1,400</u>	<u>50</u>	<u>(1,350)</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	1,400	--	1,400
Total Expenditures	<u>1,400</u>	<u>--</u>	<u>1,400</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	50	50
Net Change in Fund Balances	--	50	50
Fund Balances - Beginning	129	129	--
Fund Balances - Ending	<u>\$ 129</u>	<u>\$ 179</u>	<u>\$ 50</u>

**WILCOX COUNTY, GEORGIA**  
**Sheriff's Drug Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2017 and 2016**

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	<u>2017</u>	<u>2016</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 9,723	\$ 23,841
Total Assets	<u>\$ 9,723</u>	<u>\$ 23,841</u>
<b>FUND BALANCES</b>		
Assigned	\$ 9,723	\$ 23,841
Total Fund Balances	<u>\$ 9,723</u>	<u>\$ 23,841</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, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>REVENUES</b>		
Intergovernmental	\$ 14,641	\$ --
Fines and Forfeitures	2,617	7,669
Contributions and Donations	5,500	2,600
Total Revenues	<u>22,758</u>	<u>10,269</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	1,841	6,163
Capital Outlay	36,035	17,123
Total Expenditures	<u>37,876</u>	<u>23,286</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(15,118)</u>	<u>(13,017)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In		
General Fund	1,000	--
Total Other Financing Sources (Uses)	<u>1,000</u>	<u>--</u>
Net Change in Fund Balances	<u>(14,118)</u>	<u>(13,017)</u>
Fund Balances - Beginning	23,841	36,858
Fund Balances - Ending	<u>\$ 9,723</u>	<u>\$ 23,841</u>

**WILCOX COUNTY, GEORGIA**  
**TSPLOST Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 60,973	\$ 13,745
Receivables		
Intergovernmental	22,086	30,458
Total Assets	<u>\$ 83,059</u>	<u>\$ 44,203</u>
<b>LIABILITIES</b>		
Due To Other Funds		
General Fund	\$ 35,496	\$ 31,962
Total Liabilities	<u>35,496</u>	<u>31,962</u>
<b>FUND BALANCES</b>		
Restricted	47,563	12,241
Total Fund Balances	<u>47,563</u>	<u>12,241</u>
Total Liabilities and Fund Balances	<u>\$ 83,059</u>	<u>\$ 44,203</u>

**WILCOX COUNTY, GEORGIA**  
**TSPLOST Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>REVENUES</b>		
Taxes	\$ 258,507	\$ 270,459
Interest Revenue	77	54
Total Revenues	<u>258,584</u>	<u>270,513</u>
<b>EXPENDITURES</b>		
Current		
Public Works	--	16,816
Capital Outlay	--	26,388
Total Expenditures	<u>--</u>	<u>43,204</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>258,584</u>	<u>227,309</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers Out		
General Fund	(175,576)	(257,497)
Special Projects Capital Projects Fund	(47,686)	--
Total Other Financing Sources (Uses)	<u>(223,262)</u>	<u>(257,497)</u>
Net Change in Fund Balances	35,322	(30,188)
Fund Balances - Beginning	12,241	42,429
Fund Balances - Ending	<u>\$ 47,563</u>	<u>\$ 12,241</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Taxes	\$ 269,500	\$ 258,507	\$ (10,993)
Interest Revenue	--	77	77
Total Revenues	<u>269,500</u>	<u>258,584</u>	<u>(10,916)</u>
<b>EXPENDITURES</b>			
Current			
Public Works	221,815	--	221,815
Capital Outlay	47,685	--	47,685
Total Expenditures	<u>269,500</u>	<u>--</u>	<u>269,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>258,584</u>	<u>258,584</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers Out			
General Fund	--	(175,576)	(175,576)
Special Projects Capital Projects Fund	--	(47,686)	(47,686)
Total Other Financing Sources (Uses)	<u>--</u>	<u>(223,262)</u>	<u>(223,262)</u>
Net Change in Fund Balances	<u>--</u>	<u>35,322</u>	<u>35,322</u>
Fund Balances - Beginning	12,241	12,241	--
Fund Balances - Ending	<u>\$ 12,241</u>	<u>\$ 47,563</u>	<u>\$ 35,322</u>

**WILCOX COUNTY, GEORGIA**  
**SPLOST 2012 Capital Projects Fund**  
**Balance Sheet**  
**September 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 28,725	\$ 27,891
Receivables		
Intergovernmental	40,610	32,912
Total Assets	<u>\$ 69,335</u>	<u>\$ 60,803</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 7,200	\$ --
Intergovernmental Payable	17,212	14,189
Due To Other Funds		
General Fund	11,997	98,304
Total Liabilities	<u>36,409</u>	<u>112,493</u>
<b>FUND BALANCES</b>		
Restricted	32,926	--
Unassigned	--	(51,690)
Total Fund Balances	<u>32,926</u>	<u>(51,690)</u>
Total Liabilities and Fund Balances	<u>\$ 69,335</u>	<u>\$ 60,803</u>

**WILCOX COUNTY, GEORGIA**  
**SPLOST 2012 Capital Projects Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2017 and 2016**

	<b>2017</b>	<b>2016</b>
<b>REVENUES</b>		
Taxes	\$ 425,048	\$ 373,127
Interest Revenue	41	33
Total Revenues	<u>425,089</u>	<u>373,160</u>
<b>EXPENDITURES</b>		
Capital Outlay	207,425	177,753
Debt Service	39,538	22,632
Intergovernmental	93,510	81,536
Total Expenditures	<u>340,473</u>	<u>281,921</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>84,616</u>	<u>91,239</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Capital Leases	--	79,897
Total Other Financing Sources (Uses)	<u>--</u>	<u>79,897</u>
Net Change in Fund Balances	84,616	171,136
Fund Balances - Beginning	(51,690)	(222,826)
Fund Balances - Ending	<u>\$ 32,926</u>	<u>\$ (51,690)</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, 2017**

	Private- Purpose Trust Fund	Agency Funds					Total
	Will Duncan	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	
<b>ASSETS</b>							
Cash	\$ 147,201	\$ 24,828	\$ 37,654	\$ 8,787	\$ 181,371	\$ 3,164	\$ 403,005
Total Assets	<u>147,201</u>	<u>24,828</u>	<u>37,654</u>	<u>8,787</u>	<u>181,371</u>	<u>3,164</u>	<u>403,005</u>
<b>LIABILITIES</b>							
Due to Others	--	24,828	37,654	8,787	181,371	3,164	255,804
Total Liabilities	<u>--</u>	<u>24,828</u>	<u>37,654</u>	<u>8,787</u>	<u>181,371</u>	<u>3,164</u>	<u>255,804</u>
<b>NET POSITION</b>							
Held in Trust for Pension Benefits and Other Purposes	\$ 147,201	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 147,201

## **SUPPLEMENTAL SCHEDULES**

**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Revenues**  
**For the Years Ended September 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>REVENUES</b>		
Taxes		
Real Property	\$ 2,741,501	\$ 2,752,128
Personal Property	386,388	398,431
Real Estate Transfer (Intangible)	47,312	33,723
General Sales and Use	212,109	186,395
Business		
Insurance Premium	241,667	227,097
Financial Institution	14,734	18,941
Penalties and Interest on Delinquent Taxes	48,978	30,580
	<u>3,692,689</u>	<u>3,647,295</u>
Licenses and Permits		
Non-Business	30,214	38,818
	<u>30,214</u>	<u>38,818</u>
Intergovernmental	<u>211,236</u>	<u>704,899</u>
Charges for Services		
General Government	139,342	129,011
Public Safety		
Ambulance Fees	375,117	347,779
Other Public Safety Fees	8,357	17,623
Street and Public Improvements	16,947	14,540
Culture and Recreation	20,040	43,817
	<u>559,803</u>	<u>552,770</u>
Fines and Forfeitures	<u>128,971</u>	<u>82,899</u>
Interest Revenue	<u>2,658</u>	<u>3,486</u>
Contributions and Donations	<u>--</u>	<u>40</u>
Miscellaneous	<u>41,946</u>	<u>72,010</u>
Total Revenues	<u>\$ 4,667,517</u>	<u>\$ 5,102,217</u>

**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Expenditures**  
**For the Years Ended September 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>EXPENDITURES</b>		
Current		
General Government		
Governing Body		
Personal Services and Employee Benefits	\$ 152,138	\$ 148,885
Purchased/Contracted Services	85,336	76,163
Supplies	3,426	3,129
Other Costs	152	--
Total Governing Body	<u>241,052</u>	<u>228,177</u>
Elections		
Personal Services and Employee Benefits	70,178	97,348
Purchased/Contracted Services	20,838	28,768
Supplies	2,805	6,899
Total Elections	<u>93,821</u>	<u>133,015</u>
Tax Commissioner		
Personal Services and Employee Benefits	147,151	153,970
Purchased/Contracted Services	26,782	25,755
Supplies	9,210	4,787
Capital Outlay	1,409	--
Total Tax Commissioner	<u>184,552</u>	<u>184,512</u>
Tax Assessor		
Personal Services and Employee Benefits	108,716	112,852
Purchased/Contracted Services	20,582	12,319
Supplies	772	2,017
Capital Outlay	734	--
Total Tax Assessor	<u>130,804</u>	<u>127,188</u>
Building and Plant		
Personal Services and Employee Benefits	10,786	5,135
Purchased/Contracted Services	13,919	11,233
Supplies	30,657	27,369
Capital Outlay	4,396	179
Total Building and Plant	<u>59,758</u>	<u>43,916</u>
Total General Government	<u>709,987</u>	<u>716,808</u>
Judicial		
Superior Court		
Personal Services and Employee Benefits	3,439	3,637
Purchased/Contracted Services	62,466	62,002
Supplies	173	67
Total Superior Court	<u>66,078</u>	<u>65,706</u>
Clerk of Superior Court		
Personal Services and Employee Benefits	130,226	121,383
Purchased/Contracted Services	24,018	22,523
Supplies	7,504	3,352
Total Clerk of Superior Court	<u>161,748</u>	<u>147,258</u>

**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Expenditures**  
**For the Years Ended September 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
Magistrate Court		
Personal Services and Employee Benefits	--	64,324
Purchased/Contracted Services	--	10,865
Supplies	--	5,069
Total Magistrate Court	<u>--</u>	<u>80,258</u>
Probate Court		
Personal Services and Employee Benefits	187,344	110,969
Purchased/Contracted Services	16,160	6,546
Supplies	11,147	5,672
Capital Outlay	301	--
Total Probate Court	<u>214,952</u>	<u>123,187</u>
Public Defender		
Purchased/Contracted Services	11,465	14,437
Total Public Defender	<u>11,465</u>	<u>14,437</u>
Total Judicial	<u>454,243</u>	<u>430,846</u>
Public Safety		
Sheriff		
Personal Services and Employee Benefits	391,236	392,194
Purchased/Contracted Services	80,050	81,763
Supplies	69,931	54,903
Capital Outlay	1,950	1,095
Total Sheriff	<u>543,167</u>	<u>529,955</u>
Jail		
Personal Services and Employee Benefits	204,118	210,654
Purchased/Contracted Services	95,154	63,733
Supplies	67,981	62,252
Total Jail	<u>367,253</u>	<u>336,639</u>
Fire		
Purchased/Contracted Services	2,100	--
Supplies	645	25,250
Capital Outlay	3,500	--
Other Costs	9,000	9,000
Total Fire	<u>15,245</u>	<u>34,250</u>
Emergency Medical Services		
Personal Services and Employee Benefits	726,248	703,980
Purchased/Contracted Services	49,095	58,305
Supplies	69,227	65,074
Capital Outlay	135,276	--
Total Emergency Medical Services	<u>979,846</u>	<u>827,359</u>
Coroner		
Personal Services and Employee Benefits	1,713	1,611
Purchased/Contracted Services	11,946	13,240
Supplies	628	1,437
Total Coroner	<u>14,287</u>	<u>16,288</u>

**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Expenditures**  
**For the Years Ended September 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
Emergency Management		
Personal Services and Employee Benefits	10,949	10,804
Purchased/Contracted Services	2,900	22,536
Supplies	2,484	--
Total Emergency Management	<u>16,333</u>	<u>33,340</u>
Total Public Safety	<u>1,936,131</u>	<u>1,777,831</u>
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	377,296	395,663
Purchased/Contracted Services	136,133	178,102
Supplies	97,052	139,033
Capital Outlay	3,290	518,165
Total Highways and Streets	<u>613,771</u>	<u>1,230,963</u>
Solid Waste and Recycling		
Purchased/Contracted Services	162,053	162,050
Total Solid Waste and Recycling	<u>162,053</u>	<u>162,050</u>
Closure and Post-closure Care		
Purchased/Contracted Services	27,431	13,625
Supplies	--	699
Total Closure and Post-closure Care	<u>27,431</u>	<u>14,324</u>
Maintenance and Shop		
Personal Services and Employee Benefits	46,037	44,556
Purchased/Contracted Services	639	284
Supplies	13,682	16,351
Capital Outlay	450	8,922
Total Maintenance and Shop	<u>60,808</u>	<u>70,113</u>
Total Public Works	<u>864,063</u>	<u>1,477,450</u>
Health and Welfare		
DFACS		
Other Costs	4,005	1,608
Total DFACS	<u>4,005</u>	<u>1,608</u>
Transit System Vans		
Purchased/Contracted Services	71,527	74,851
Capital Outlay	46,791	--
Total Transit System Vans	<u>118,318</u>	<u>74,851</u>
Other Health and Welfare		
Purchased/Contracted Services	1,039	1,029
Capital Outlay	--	5,000
Other Costs	40,504	40,504
Total Other Health and Welfare	<u>41,543</u>	<u>46,533</u>
Total Health and Welfare	<u>163,866</u>	<u>122,992</u>

**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Expenditures**  
**For the Years Ended September 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
Culture and Recreation		
Recreation		
Personal Services and Employee Benefits	56,827	62,966
Purchased/Contracted Services	33,427	15,514
Supplies	58,308	52,106
Capital Outlay	1,606	1,300
Total Recreation	<u>150,168</u>	<u>131,886</u>
Agri-Center		
Purchased/Contracted Services	6,800	4,482
Supplies	5,700	6,785
Total Agri-Center	<u>12,500</u>	<u>11,267</u>
Community Service Center		
Purchased/Contracted Services	6,213	5,704
Supplies	13,081	15,537
Other Costs	720	720
Total Community Service Center	<u>20,014</u>	<u>21,961</u>
FSA Soil Conservation		
Purchased/Contracted Services	5,738	5,374
Supplies	6,737	6,350
Total FSA Soil Conservation	<u>12,475</u>	<u>11,724</u>
Libraries		
Other Costs	11,645	11,645
Total Libraries	<u>11,645</u>	<u>11,645</u>
Total Culture and Recreation	<u>206,802</u>	<u>188,483</u>
Housing and Development		
County Extension		
Personal Services and Employee Benefits	25,017	28,695
Purchased/Contracted Services	24,732	18,893
Supplies	11,496	9,683
Capital Outlay	--	583
Other Costs	--	300
Total County Extension	<u>61,245</u>	<u>58,154</u>
Forest Services		
Other Costs	17,544	17,544
Total Forest Services	<u>17,544</u>	<u>17,544</u>
Economic Development		
Other Costs	10,000	10,000
Total Economic Development	<u>10,000</u>	<u>10,000</u>
Total Housing and Development	<u>88,789</u>	<u>85,698</u>
Debt Service	<u>--</u>	<u>749</u>
Total Expenditures	<u>\$ 4,423,881</u>	<u>\$ 4,800,857</u>



**WILCOX COUNTY, GEORGIA**

**Schedule of Projects Constructed with Special Sales Tax Proceeds  
For the Year Ended September 30, 2017**

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Referendum 4/1/2012 - 3/31/2018						
County Courthouse	\$ 500,000	\$ 976,094	\$ 953,836	\$ 22,258	\$ 976,094	100%
County Jail and Sheriff's Department	350,000	350,000	4,890	42,175	47,065	13%
EMS Services and Housing	97,200	97,200	35,220	--	35,220	36%
Old Health Department	65,000	--	--	--	--	0%
FSA and 4-H Building	50,000	50,000	8,240	18,553	26,793	54%
Rolling Stock	200,000	200,000	108,417	17,000	125,417	63%
County Roads, Streets Bridges	400,000	400,000	280,063	106,380	386,443	97%
Recreation Department	75,000	75,000	24,843	1,059	25,902	35%
Debt Reduction	400,000	277,495	112,118	39,538	151,656	55%
City of Abbeville	191,800	191,800	131,670	29,753	161,423	84%
City of Pineview	109,600	109,600	75,240	17,002	92,242	84%
City of Pitts	109,600	109,600	75,240	17,002	92,242	84%
City of Rochelle	191,800	191,800	131,694	29,753	161,447	84%
	<u>\$ 2,740,000</u>	<u>\$ 3,028,589</u>	<u>\$ 1,941,471</u>	<u>\$ 340,473</u>	<u>\$ 2,281,944</u>	
SPLOST 2012 Capital Projects Fund						
Total Expenditures				<u>\$ 340,473</u>		
				<u>\$ 340,473</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, 2017, 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 October 9, 2018. 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 2017-1.

### **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  
October 9, 2018

**WILCOX COUNTY, GEORGIA**  
**Schedule of Findings and Responses**  
**For the Year Ended September 30, 2017**

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**2017-1**

*Condition*

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

*Recommendation*

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

*Views of Responsible Officials and Planned Corrective Action*

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