

WILCOX COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
September 30, 2019

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

WILCOX COUNTY, GEORGIA

Annual Financial Report

For The Fiscal Year Ended September 30, 2019

| TABLE OF CONTENTS | Page |
|---|------|
| INDEPENDENT AUDITOR'S REPORT | 1 |
| BASIC FINANCIAL STATEMENTS | |
| Government-wide Financial Statements | |
| Statement of Net Position | 5 |
| Statement of Activities | 6 |
| Fund Financial Statements | |
| Governmental Funds - Balance Sheet | 8 |
| Governmental Funds - Statement of Revenues, Expenditures and Changes in Fund Balances | 10 |
| Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities | 12 |
| Fiduciary Funds - Statement of Fiduciary Net Position | 13 |
| Fiduciary Funds - Statement of Changes in Fiduciary Net Position | 14 |
| Notes to the Financial Statements | 15 |
| REQUIRED SUPPLEMENTARY INFORMATION | |
| General Fund - Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | 34 |
| Pension Plan - Schedule of Changes in the County's Net Pension Liability and Related Ratios | 36 |
| Pension Plan - Schedule of County Contributions | 37 |
| COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES | |
| Major Governmental Funds | |
| General Fund | |
| Balance Sheet | 40 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 41 |
| E-911 Special Revenue Fund | |
| Balance Sheet | 42 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 43 |
| CDBG Capital Projects Fund | |
| Balance Sheet | 44 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 45 |
| Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | 45 |
| Special Projects Capital Projects Fund | |
| Balance Sheet | 46 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 46 |
| Nonmajor Governmental Funds | |
| Combining Balance Sheet | 48 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances | 50 |
| Cedar Creek Fire Special Revenue Fund | |
| Balance Sheet | 52 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 53 |
| Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | 53 |
| Jail Special Revenue Fund | |
| Balance Sheet | 54 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 55 |
| Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | 55 |

WILCOX COUNTY, GEORGIA

Annual Financial Report

For The Fiscal Year Ended September 30, 2019

| TABLE OF CONTENTS | Page |
|---|------|
| Drug Abuse Treatment Special Revenue Fund | |
| Balance Sheet | 56 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 57 |
| Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | 57 |
| Juvenile Services Special Revenue Fund | |
| Balance Sheet | 58 |
| Sheriff's Drug Special Revenue Fund | |
| Balance Sheet | 60 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 61 |
| TSPLOST Special Revenue Fund | |
| Balance Sheet | 62 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 63 |
| Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | 64 |
| SPLOST 2012 Capital Projects Fund | |
| Balance Sheet | 65 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 65 |
| SPLOST 2018 Capital Projects Fund | |
| Balance Sheet | 66 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 67 |
| TSPLOST Capital Projects Fund | |
| Balance Sheet | 68 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 69 |
| Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | 69 |
| Fiduciary Funds | |
| Combining Statement of Fiduciary Net Position | 71 |
| SUPPLEMENTAL SCHEDULES | |
| General Fund - Schedule of Revenues | 73 |
| General Fund - Schedule of Expenditures | 74 |
| Schedule of Projects Constructed with Special Sales Tax Proceeds | 79 |
| Community Development Block Grant - Project Cost Schedule | 80 |
| Community Development Block Grant - Source & Application of Funds Schedule | 80 |
| 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 | 81 |
| Schedule of Findings and Responses | 83 |

MEEKS CPA, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Wilcox County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilcox County, Georgia as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Wilcox County Board of Health, which represent 61.2 percent, - 186.0 percent, and 97.1 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Wilcox County Board of Health is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilcox County, Georgia, as of September 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2020, on our consideration of Wilcox County, Georgia's internal control over financial reporting

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

MEEKS CPA, LLP

Ocilla, Georgia
September 30, 2020

BASIC FINANCIAL STATEMENTS

WILCOX COUNTY, GEORGIA

Statement of Net Position

September 30, 2019

| | Primary Government | | Component Units | |
|---|-------------------------|---------------------|------------------|-----------------------|
| | Governmental Activities | Primary Government | Board of Health | Development Authority |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 2,787,863 | \$ 2,787,863 | \$ 266,941 | \$ 148,895 |
| Receivables (Net of Allowance for Uncollectibles) | 696,707 | 696,707 | 63,526 | -- |
| Prepaid Items | 83,588 | 83,588 | -- | -- |
| Capital Assets Not Being Depreciated | 377,017 | 377,017 | -- | -- |
| Capital Assets Net of Accumulated Depreciation | 4,330,725 | 4,330,725 | 4,707 | -- |
| Total Assets | <u>8,275,900</u> | <u>8,275,900</u> | <u>335,174</u> | <u>148,895</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | | |
| Pension | 207,778 | 207,778 | -- | -- |
| Proportionate Share of Collective Deferred Outflows | -- | -- | 50,738 | -- |
| Total Deferred Outflows of Resources | <u>207,778</u> | <u>207,778</u> | <u>50,738</u> | <u>--</u> |
| LIABILITIES | | | | |
| Accounts Payable | 686,565 | 686,565 | -- | -- |
| Accrued Liabilities | 27,638 | 27,638 | -- | -- |
| Compensated Absences Payable | 608 | 608 | -- | -- |
| Intergovernmental Payable | 17,656 | 17,656 | 15,959 | -- |
| Unearned Revenue | 108,047 | 108,047 | -- | -- |
| Noncurrent Liabilities | | | | |
| Due within One Year | 59,181 | 59,181 | 1,751 | -- |
| Due in more than One Year | 1,054,368 | 1,054,368 | 221,561 | -- |
| Total Liabilities | <u>1,954,063</u> | <u>1,954,063</u> | <u>239,271</u> | <u>--</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Pension | 50,514 | 50,514 | -- | -- |
| Proportionate Share of Collective Deferred Inflows | -- | -- | 78,023 | -- |
| Total Deferred Inflows of Resources | <u>50,514</u> | <u>50,514</u> | <u>78,023</u> | <u>--</u> |
| NET POSITION | | | | |
| Net Investment in Capital Assets | 4,569,292 | 4,569,292 | 4,707 | -- |
| Restricted For | | | | |
| Public Works | 46,828 | 46,828 | -- | -- |
| Capital Outlay | 841,668 | 841,668 | -- | -- |
| Prior Year Program Income | -- | -- | 94,647 | -- |
| Unrestricted | 1,021,313 | 1,021,313 | (30,736) | 148,895 |
| Total Net Position | <u>\$ 6,479,101</u> | <u>\$ 6,479,101</u> | <u>\$ 68,618</u> | <u>\$ 148,895</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, 2019

| FUNCTIONS/PROGRAMS | Expenses | PROGRAM REVENUES | | |
|--|--------------|-------------------------|--|--------------------------------------|
| | | Charges For Services | Operating Grants & Contributions | Capital Grants & Contributions |
| Primary Government | | | | |
| Governmental Activities | | | | |
| General Government | \$ 734,821 | \$ 181,959 | \$ -- | \$ -- |
| Judicial | 480,042 | 112,449 | -- | -- |
| Public Safety | 2,400,802 | 472,605 | 11,061 | 73,218 |
| Public Works | 2,899,650 | 29,272 | 653,580 | 665,656 |
| Health and Welfare | 159,326 | -- | 80,100 | 2,385 |
| Culture and Recreation | 247,809 | 50,700 | 4,500 | -- |
| Housing and Development | 90,696 | 6,617 | -- | -- |
| Interest on Long-Term Debt | 5,733 | -- | -- | -- |
| Total Governmental Activities | 7,018,879 | 853,602 | 749,241 | 741,259 |
| Total Primary Government | \$ 7,018,879 | \$ 853,602 | \$ 749,241 | \$ 741,259 |
| Component Units | | | | |
| Board of Health | \$ 231,607 | \$ 96,940 | \$ 293,517 | \$ -- |
| Development Authority | -- | -- | 10,000 | -- |
| Total Component Units | \$ 231,607 | \$ 96,940 | \$ 303,517 | \$ -- |
| General Revenues | | | | |
| Taxes | | | | |
| General Property | | | | |
| General Sales and Use | | | | |
| Business | | | | |
| Penalties and Interest on Delinquent Taxes | | | | |
| Interest Revenue | | | | |
| Miscellaneous | | | | |
| Gain on Disposition of Capital Assets | | | | |
| Total General Revenues & Transfers | | | | |
| Change in Net Position | | | | |
| Net Position - Beginning | | | | |
| Net Position - Ending | | | | |

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

| NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION | | | |
|--|---------------------|------------------------|------------------------------|
| Primary Government | | Component Units | |
| Governmental Activities | Total | Board of Health | Development Authority |
| \$ (552,862) | \$ (552,862) | | |
| (367,593) | (367,593) | | |
| (1,843,918) | (1,843,918) | | |
| (1,551,142) | (1,551,142) | | |
| (76,841) | (76,841) | | |
| (192,609) | (192,609) | | |
| (84,079) | (84,079) | | |
| (5,733) | (5,733) | | |
| <u>(4,674,777)</u> | <u>(4,674,777)</u> | | |
| <u>(4,674,777)</u> | <u>(4,674,777)</u> | | |
| | | \$ 158,850 | \$ -- |
| | | -- | 10,000 |
| | | <u>158,850</u> | <u>10,000</u> |
| 3,370,332 | 3,370,332 | -- | -- |
| 968,121 | 968,121 | -- | -- |
| 296,412 | 296,412 | -- | -- |
| 40,130 | 40,130 | -- | -- |
| 31,839 | 31,839 | -- | 146 |
| 32,135 | 32,135 | -- | -- |
| 16,894 | 16,894 | -- | -- |
| <u>4,755,863</u> | <u>4,755,863</u> | <u>--</u> | <u>146</u> |
| 81,086 | 81,086 | 158,850 | 10,146 |
| 6,398,015 | 6,398,015 | (90,232) | 138,749 |
| <u>\$ 6,479,101</u> | <u>\$ 6,479,101</u> | <u>\$ 68,618</u> | <u>\$ 148,895</u> |

WILCOX COUNTY, GEORGIA

Governmental Funds

Balance Sheet

September 30, 2019

| | General | E-911 | CDBG |
|--|--------------|------------|------------|
| ASSETS | | | |
| Cash and Cash Equivalents | \$ 1,674,433 | \$ 106,868 | \$ -- |
| Receivables (Net of Allowance for Uncollectibles) | 323,826 | -- | 274,144 |
| Due From Other Funds | 6,638 | -- | -- |
| Total Assets | \$ 2,004,897 | \$ 106,868 | \$ 274,144 |
| LIABILITIES | | | |
| Accounts Payable | \$ 111,050 | \$ 129,054 | \$ 274,144 |
| Accrued Liabilities | 27,638 | -- | -- |
| Compensated Absences Payable | 608 | -- | -- |
| Intergovernmental Payable | -- | -- | -- |
| Due To Other Funds | -- | -- | -- |
| Unearned Revenue | 107,901 | -- | -- |
| Total Liabilities | 247,197 | 129,054 | 274,144 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Unavailable Revenue | | | |
| Property Taxes | 100,839 | -- | -- |
| Ambulance Fees | 93,209 | -- | -- |
| Intergovernmental | -- | -- | -- |
| Total Deferred Inflows of Resources | 194,048 | -- | -- |
| FUND BALANCES | | | |
| Restricted | -- | -- | -- |
| Assigned | -- | -- | -- |
| Unassigned | 1,563,652 | (22,186) | -- |
| Total Fund Balances | 1,563,652 | (22,186) | -- |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | \$ 2,004,897 | \$ 106,868 | \$ 274,144 |

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.

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.

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.

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:

Capital Leases

Compensated Absences

Net Pension Liability

Closure and Post-Closure Care Costs

Total Long-Term Liabilities

Pension deferred inflows of resources are not available to pay for current expenditures and will be recognized as components of pension related expenses in future periods and therefore are not reported in the funds.

Net Position of Governmental Activities

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

| <u>Special Projects</u> | <u>Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
|-----------------------------|---|---|
| \$ 738,465 | \$ 268,097 | \$ 2,787,863 |
| -- | 98,737 | 696,707 |
| -- | 29,843 | 36,481 |
| <u>\$ 738,465</u> | <u>\$ 396,677</u> | <u>\$ 3,521,051</u> |
| | | |
| \$ 106,184 | 66,133 | 686,565 |
| -- | -- | 27,638 |
| -- | -- | 608 |
| -- | 17,656 | 17,656 |
| -- | 36,481 | 36,481 |
| -- | 146 | 108,047 |
| <u>106,184</u> | <u>120,416</u> | <u>876,995</u> |
| | | |
| -- | -- | 100,839 |
| -- | -- | 93,209 |
| -- | 31,403 | 31,403 |
| <u>--</u> | <u>31,403</u> | <u>225,451</u> |
| | | |
| 632,281 | 256,215 | 888,496 |
| -- | 22,872 | 22,872 |
| -- | (34,229) | 1,507,237 |
| <u>632,281</u> | <u>244,858</u> | <u>2,418,605</u> |
| | | |
| <u>\$ 738,465</u> | <u>\$ 396,677</u> | |
| | | 4,707,742 |
| | | 225,451 |
| | | 83,588 |
| | | 207,778 |
| | \$ (138,450) | |
| | (71,463) | |
| | (683,836) | |
| | <u>(219,800)</u> | |
| | | (1,113,549) |
| | | (50,514) |
| | | <u>\$ 6,479,101</u> |

WILCOX COUNTY, GEORGIA

Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Year Ended September 30, 2019

| | General | E-911 | CDBG |
|---|--------------|-------------|---------|
| REVENUES | | | |
| Taxes | \$ 3,904,744 | \$ -- | \$ -- |
| Licenses and Permits | 17,805 | -- | -- |
| Intergovernmental | 178,161 | -- | 475,221 |
| Charges for Services | 551,866 | 110,358 | -- |
| Fines and Forfeitures | 102,631 | -- | -- |
| Investment Income | 25,078 | 264 | -- |
| Contributions and Donations | 4,600 | -- | -- |
| Miscellaneous | 68,205 | -- | -- |
| Total Revenues | 4,853,090 | 110,622 | 475,221 |
| EXPENDITURES | | | |
| Current | | | |
| General Government | 726,400 | -- | -- |
| Judicial | 497,861 | -- | -- |
| Public Safety | 2,077,345 | 201,240 | -- |
| Public Works | 1,004,062 | -- | -- |
| Health and Welfare | 152,887 | -- | -- |
| Culture and Recreation | 241,771 | -- | -- |
| Housing and Development | 90,754 | -- | -- |
| Capital Outlay | -- | -- | 475,221 |
| Debt Service | -- | -- | -- |
| Intergovernmental | -- | -- | -- |
| Total Expenditures | 4,791,080 | 201,240 | 475,221 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 62,010 | (90,618) | -- |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers In | 87,333 | 25,179 | -- |
| Transfers Out | (25,179) | -- | -- |
| Proceeds of Capital Asset Dispositions | 16,894 | -- | -- |
| Insurance Recoveries | 39,103 | -- | -- |
| Total Other Financing Sources (Uses) | 118,151 | 25,179 | -- |
| Net Change in Fund Balances | 180,161 | (65,439) | -- |
| Fund Balances - Beginning | 1,383,491 | 43,253 | -- |
| Fund Balances - Ending | \$ 1,563,652 | \$ (22,186) | \$ -- |

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

| Special Projects | Other Governmental Funds | Total Governmental Funds |
|---------------------|--------------------------------|--------------------------------|
| \$ -- | \$ 769,684 | \$ 4,674,428 |
| -- | -- | 17,805 |
| 808,823 | -- | 1,462,205 |
| -- | -- | 662,224 |
| -- | 18,603 | 121,234 |
| 6,289 | 643 | 32,274 |
| -- | 3,500 | 8,100 |
| -- | 1,000 | 69,205 |
| <u>815,112</u> | <u>793,430</u> | <u>7,047,475</u> |
| -- | -- | 726,400 |
| -- | -- | 497,861 |
| -- | 16,514 | 2,295,099 |
| 210,835 | 22,122 | 1,237,019 |
| -- | -- | 152,887 |
| -- | -- | 241,771 |
| -- | -- | 90,754 |
| 633,799 | 414,193 | 1,523,213 |
| -- | 45,160 | 45,160 |
| -- | 96,832 | 96,832 |
| <u>844,634</u> | <u>594,821</u> | <u>6,906,996</u> |
| <u>(29,522)</u> | <u>198,609</u> | <u>140,479</u> |
| -- | 128,035 | 240,547 |
| -- | (215,368) | (240,547) |
| -- | -- | 16,894 |
| -- | -- | 39,103 |
| <u>--</u> | <u>(87,333)</u> | <u>55,997</u> |
| (29,522) | 111,276 | 196,476 |
| 661,803 | 133,582 | 2,222,129 |
| <u>\$ 632,281</u> | <u>\$ 244,858</u> | <u>\$ 2,418,605</u> |

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, 2019

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* \$ 196,476

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 | 249,041 |
| Depreciation Expense | (315,740) |
| | <u>(66,699)</u> |

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

| | |
|--------------------------------------|---------------|
| Cost of Capital Assets Sold/Disposed | (22,200) |
| Accumulated Depreciation | 22,200 |
| Donations | 19,760 |
| | <u>19,760</u> |

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

| | |
|----------------------|-----------------|
| Taxes | 17,730 |
| Charges for Services | (23,834) |
| Intergovernmental | (17,163) |
| | <u>(23,267)</u> |

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

| | |
|----------------------|---------------|
| Principal Repayments | |
| Capital Leases | 39,427 |
| | <u>39,427</u> |

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

| | |
|--|-----------------|
| Compensated Absences | (6,745) |
| Pensions | (101,533) |
| Landfill Closure and Post-Closure Care Costs | 17,180 |
| Prepaid Items | 6,487 |
| | <u>(84,611)</u> |

Change in net position of governmental activities reported in the *Statement of Activities* \$ 81,086

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

WILCOX COUNTY, GEORGIA

Fiduciary Funds

Statement of Fiduciary Net Position

September 30, 2019

| | Will Duncan Private- Purpose Trust Fund | Agency Funds |
|---|--|-------------------------|
| ASSETS | | |
| Cash | \$ 149,060 | \$ 120,726 |
| Total Assets | <u>149,060</u> | <u>120,726</u> |
| LIABILITIES | | |
| Due to Others | -- | 120,726 |
| Total Liabilities | <u>--</u> | <u>120,726</u> |
| NET POSITION | | |
| Held in Trust for Pension Benefits and Other Purposes | <u>\$ 149,060</u> | <u>\$ --</u> |

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

WILCOX COUNTY, GEORGIA

Fiduciary Funds
Statement of Changes in Fiduciary Net Position
September 30, 2019

| | Will Duncan Private- Purpose Trust Fund |
|--------------------------|--|
| ADDITIONS | |
| Interest and Dividends | \$ 1,017 |
| Total Additions | <u>1,017</u> |
| Changes in Net Position | 1,017 |
| Net Position - Beginning | 148,043 |
| Net Position - Ending | <u><u>\$ 149,060</u></u> |

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

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2019

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

Wilcox County Public Health Center
Rochelle, Georgia

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

B. Government-Wide Financial Statements

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

C. Basis of Presentation – Government-Wide Financial Statements

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

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2019

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 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* accounts for operations of the E-911 center.

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

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

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

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2019

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 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.

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2019

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.

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

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2019

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.

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2019

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 6, 2018, payable December 20, 2018, and attached as an enforceable lien on property as of January 1, 2018. The billings are considered past due after December 20, 2018, at which time the applicable property is subject to lien, and penalties and interest are assessed.

3. Compensated Absences

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

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements
September 30, 2019

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, 2019, 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 | \$ 252,603 | \$ 264,602 | \$ (11,999) |
| Building and Plant | 55,048 | 71,574 | (16,526) |
| Superior Court | 63,719 | 69,850 | (6,131) |
| Clerk of Superior Court | 152,618 | 162,005 | (9,387) |
| Public Defender | 11,204 | 12,018 | (814) |
| Jail | 335,020 | 436,256 | (101,236) |
| Emergency Management | 23,766 | 88,007 | (64,241) |
| Highways and Streets | 669,238 | 722,898 | (53,660) |
| Closure and Post-closure Care | 30,562 | 53,596 | (23,034) |
| Transit System Vans | 101,668 | 102,043 | (375) |
| Other Health and Welfare | 43,273 | 46,733 | (3,460) |
| Recreation | 155,284 | 158,211 | (2,927) |
| Agri-Center | 22,197 | 24,767 | (2,570) |
| Community Service Center | 23,150 | 29,595 | (6,445) |
| Forest Services | 17,544 | 18,529 | (985) |
| E-911 Special Revenue Fund | 115,000 | 201,240 | (86,240) |
| Cedar Creek Fire Special Revenue Fund | 5,000 | 7,879 | (2,879) |

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements
September 30, 2019

C. Deficit Fund Equity

The following funds had deficit fund equity at September 30, 2019:

| | |
|---------------------------------------|-----------|
| E-911 Special Revenue Fund | \$ 22,186 |
| Cedar Creek Fire Special Revenue Fund | 2,826 |
| TSPLOST Capital Projects Fund | 31,403 |

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements
September 30, 2019

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, 2019, the County's entire bank balance was insured or collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

B. Receivables

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

| | General | CDBG | Special Projects | Nonmajor Governmental Funds | Total |
|---------------------------------------|-------------------|-------------------|---------------------|-----------------------------------|-------------------|
| Taxes | \$ 126,144 | \$ -- | \$ -- | \$ 160 | \$ 126,304 |
| Accounts | 439,116 | -- | -- | -- | 439,116 |
| Intergovernmental | 27,919 | 274,144 | -- | 98,577 | 400,640 |
| Gross Receivables | 593,179 | 274,144 | -- | 98,737 | 966,060 |
| Less: Allowance for Uncollectibles | (269,353) | -- | -- | -- | (269,353) |
| | <u>\$ 323,826</u> | <u>\$ 274,144</u> | <u>\$ --</u> | <u>\$ 98,737</u> | <u>\$ 696,707</u> |

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements
September 30, 2019

C. Capital Assets

Capital asset activity for the year ended September 30, 2019, was as follows:

| | Beginning Balance | Increases | Decreases | Ending Balance |
|--|----------------------|--------------------|-----------------|---------------------|
| Governmental Activities | | | | |
| Capital Assets, Not Being Depreciated | | | | |
| Land | \$ 334,602 | \$ -- | \$ -- | \$ 334,602 |
| Construction In Progress | -- | 42,415 | -- | 42,415 |
| Total Capital Assets, Not Being Depreciated | <u>334,602</u> | <u>42,415</u> | <u>--</u> | <u>377,017</u> |
| Capital Assets, Being Depreciated | | | | |
| Buildings | 3,132,986 | 6,160 | -- | 3,139,146 |
| Infrastructure | 2,946,075 | -- | -- | 2,946,075 |
| Improvements Other Than Buildings | 181,314 | 7,200 | -- | 188,514 |
| Machinery and Equipment | 3,089,745 | 213,026 | (22,200) | 3,280,571 |
| Total Capital Assets, Being Depreciated | <u>9,350,120</u> | <u>226,386</u> | <u>(22,200)</u> | <u>9,554,306</u> |
| Less Accumulated Depreciation For | | | | |
| Buildings | (1,657,880) | (65,980) | -- | (1,723,860) |
| Infrastructure | (619,096) | (73,652) | -- | (692,748) |
| Improvements Other Than Buildings | (173,775) | (2,082) | -- | (175,857) |
| Machinery and Equipment | (2,479,290) | (174,026) | 22,200 | (2,631,116) |
| Total Accumulated Depreciation | <u>(4,930,041)</u> | <u>(315,740)</u> | <u>22,200</u> | <u>(5,223,581)</u> |
| Total Capital Assets, Being Depreciated, Net | <u>4,420,079</u> | <u>(89,354)</u> | <u>--</u> | <u>4,330,725</u> |
| Governmental Activities Capital Assets, Net | <u>\$ 4,754,681</u> | <u>\$ (46,939)</u> | <u>\$ --</u> | <u>\$ 4,707,742</u> |

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

| | |
|----------------------------|-------------------|
| Governmental Activities | |
| General Government | \$ 36,198 |
| Judicial | 1,700 |
| Public Safety | 98,313 |
| Public Works | 145,662 |
| Health and Welfare | 7,088 |
| Culture and Recreation | 26,779 |
| Total Depreciation Expense | <u>\$ 315,740</u> |

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements
September 30, 2019

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of September 30, 2019 was as follows:

Due From / To Other Funds

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> |
|-----------------------------|-----------------------------|------------------|
| General Fund | Nonmajor Governmental Funds | \$ 6,638 |
| Nonmajor Governmental Funds | Nonmajor Governmental Funds | 29,843 |
| | | <u>\$ 36,481</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 composition of interfund transfers for the year ended September 30, 2019 was as follows:

Interfund Transfers

| <u>Transfer In</u> | <u>Transfer Out</u> | <u>Amount</u> |
|-----------------------------|-----------------------------|-------------------|
| General Fund | Nonmajor Governmental Funds | \$ 87,333 |
| E-911 Special Revenue Fund | General Fund | 25,179 |
| CDBG Capital Projects Fund | Nonmajor Governmental Funds | -- |
| Nonmajor Governmental Funds | Nonmajor Governmental Funds | 128,035 |
| | | <u>\$ 240,547</u> |

A Nonmajor Governmental Fund transferred \$8,000 to the General Fund to finance jail costs. A Nonmajor Governmental Fund transferred \$79,333 in TSPLOST proceeds to the General Fund to finance expenditures. The General Fund transferred \$25,179 to a Nonmajor Governmental fund to finance E-911 operations. A Nonmajor Governmental Fund transferred \$21,765 in excess sales tax proceeds. A Nonmajor Governmental Fund transferred \$106,270 in TPLOST proceeds to finance project expenditures.

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, 2019 were as follows:

| | <u>Governmental Activities</u> |
|--------------------------------|------------------------------------|
| Machinery and Equipment | \$ 209,679 |
| Less: Accumulated Depreciation | (73,296) |
| Total | <u>\$ 136,383</u> |

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2019

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2019 were as follows:

| Year Ending September 30 | Governmental Activities |
|---|----------------------------|
| 2020 | \$ 45,662 |
| 2021 | 45,661 |
| 2022 | 28,755 |
| 2023 | 26,860 |
| 2024 | 1,449 |
| Total Minimum Lease Payments | 148,387 |
| Less: Amounts Representing Interest | (9,937) |
| Present Value of Minimum Lease Payments | <u>\$ 138,450</u> |

F. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2019, was as follows:

| | Beginning Balance | Additions | Reductions | Ending Balance | Due Within One Year |
|-------------------------------------|----------------------|-------------------|---------------------|---------------------|------------------------|
| Governmental Activities | | | | | |
| Compensated Absences | \$ 64,718 | \$ 44,756 | \$ (38,011) | \$ 71,463 | \$ -- |
| Net Pension Liability | 495,662 | 338,922 | (150,748) | 683,836 | -- |
| Capital Leases | 177,877 | -- | (39,427) | 138,450 | 41,181 |
| Closure and Post-Closure Care Costs | 236,980 | -- | (17,180) | 219,800 | 18,000 |
| | <u>\$ 975,237</u> | <u>\$ 383,678</u> | <u>\$ (245,366)</u> | <u>\$ 1,113,549</u> | <u>\$ 59,181</u> |

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

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2019

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

At January 1, 2019, the following employees were covered by the benefit terms:

| | |
|--|-----------|
| Inactive employees or beneficiaries currently receiving benefits | 17 |
| Inactive employees entitled to but not yet receiving benefits | 42 |
| Active employees | <u>22</u> |
| | <u>81</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, 2019, the County's actuarially determined contribution was \$66,558.

The County's net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2019 based on employee data as of January 1, 2018.

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

| Investment Rate of Return: | 7.00% per year | | | | | | | | | | |
|----------------------------|---|-----|-----------------|----------|------------------|-------|-----------------|-------|-----------------|-----|------------------|
| | Based on analysis performed by the Board of Trustees in 2019. | | | | | | | | | | |
| Future Salary Increases: | 3.50% per year with an age-based scale as follows: | | | | | | | | | | |
| | <table><thead><tr><th>Age</th><th>Salary Increase</th></tr></thead><tbody><tr><td>Under 30</td><td>3.5% rate + 1.0%</td></tr><tr><td>30-39</td><td>3.5% rate + .5%</td></tr><tr><td>40-49</td><td>3.5% rate - .5%</td></tr><tr><td>50+</td><td>3.5% rate - 1.0%</td></tr></tbody></table> | Age | Salary Increase | Under 30 | 3.5% rate + 1.0% | 30-39 | 3.5% rate + .5% | 40-49 | 3.5% rate - .5% | 50+ | 3.5% rate - 1.0% |
| Age | Salary Increase | | | | | | | | | | |
| Under 30 | 3.5% rate + 1.0% | | | | | | | | | | |
| 30-39 | 3.5% rate + .5% | | | | | | | | | | |
| 40-49 | 3.5% rate - .5% | | | | | | | | | | |
| 50+ | 3.5% rate - 1.0% | | | | | | | | | | |
| Mortality: | Based on results of February 2019 experience study. RP-2000 projected with Scale AA to 2018 | | | | | | | | | | |

The long-term expected rate of return on pension plan investments of 7.00% was determined using the estimated 65th percentile return based on UBS Capital Market Assumptions of 6.10% and five-year performance in excess of benchmarks of .90%.

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2019

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

| Benchmark | Target Allocation | Projected Return |
|----------------------------|-------------------|------------------|
| S&P 500 | 30% | 6.30% |
| Barclay's US Aggregate | 25% | 3.80% |
| MSCI EAFE | 15% | 7.90% |
| Russell 2000 | 5% | 7.70% |
| Barclay's Global Aggregate | 5% | 4.10% |
| Russell 3000 | 5% | 6.30% |
| NAREIT Equity | 5% | 8.40% |
| HFRX Global Hedge | 5% | 7.80% |
| S&P Mid Cap | 5% | 7.50% |
| Citi Non US WEBI | 0% | 0.00% |
| | <u>100%</u> | |

The discount rate used to measure the total pension liability was 7.00%. 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, 2019, were as follows.

| | Increase (Decrease) | | |
|--|--------------------------------|------------------------------------|------------------------------------|
| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension Liability (a) - (b) |
| Balances - Beginning | \$ 2,051,461 | \$ 1,555,799 | \$ 495,662 |
| Changes for the Year | | | |
| Service Cost | 25,888 | -- | 25,888 |
| Interest | 148,253 | -- | 148,253 |
| Differences Between Expected and Actual Experience | (84,190) | -- | (84,190) |
| Changes of Assumptions | 76,088 | -- | 76,088 |
| Contributions - Employer | -- | 66,558 | (66,558) |
| Contributions - Employee | -- | -- | -- |
| Net Investment Income | -- | (73,913) | 73,913 |
| Benefit Payments | (13,176) | (13,176) | -- |
| Administrative Expense | -- | (7,594) | 7,594 |
| Other Changes | -- | (7,186) | 7,186 |
| Net Changes | 152,863 | (35,311) | 188,174 |
| Balances - Ending | \$ 2,204,324 | \$ 1,520,488 | \$ 683,836 |

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2019

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

- The mortality improvements for the RP-2000 mortality table is projected to 2018 instead of 2017 with Scale AA.
- The investment return assumption was decreased from 7.25% to 7.00%.
- The turnover table was changed to the Vaughn Select and Ultimate Table through age 54.
- The disability table was changed from the 1977 Social Security Table to the 1985 CIDA Table Class 1 through age 59.
- The salary increase base rate was reduced from 1.5% to 1.0% for participants under age 30 and from 1.0% to .5% for participants from ages 30 – 39 and the base salary scale was changed from 3.0% to 3.5%.

The following presents the County's net pension liability calculated using the discount rate of 7.00%, 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 (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

| | 1% Decrease (6.00%) | Current Discount Rate (7.00%) | 1% Increase (8.00%) |
|-----------------------|------------------------|-------------------------------------|------------------------|
| Net Pension Liability | \$ 946,476 | \$ 683,836 | \$ 463,623 |

For the year ended September 30, 2019, the County recognized pension expense of \$168,091. At September 30, 2019, 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 | \$ 30,731 | \$ 50,514 |
| Changes in assumptions | 66,737 | -- |
| Net difference between projected and actual earnings on pension plan investments | 110,310 | -- |
| | <u>\$ 207,778</u> | <u>\$ 50,514</u> |

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

| Year Ending September 30 | |
|--------------------------|-------------------|
| 2020 | \$ 80,999 |
| 2021 | 21,254 |
| 2022 | 16,323 |
| 2023 | 38,688 |
| 2024 | -- |
| Thereafter | -- |
| | <u>\$ 157,264</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

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2019

each participant's compensation and a matching contribution equal to 100% of the first 4% on amounts participants contribute to the 457(b) Deferred Compensation Plan. The matching contribution shall be no more than 4% of compensation. All contributions and other requirements established by the adoption agreement may be amended by the County at any time. The County did not make contributions during the year.

H. Landfill Closure and Post-Closure Care Cost

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for five years after closure. The County stopped accepting waste on April 8, 1994 and is awaiting final approval of closure. The County continues to pay approximately \$18,000 annually for monitoring and engineers estimate this amount will continue to be paid for the next 12 years. This exact time period cannot be determined. The County's estimated liability for post-closure care costs at September 30, 2019 was \$219,800. 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, 2019 were as follows:

| | General | E-911 | CDBG | Special Projects | Other Governmental Funds | Total Governmental Funds |
|-------------------------|--------------|-------------|-------|------------------|--------------------------|--------------------------|
| Restricted | | | | | | |
| Public Works | \$ -- | \$ -- | \$ -- | \$ -- | \$ 46,828 | \$ 46,828 |
| Capital Outlay | -- | -- | -- | 632,281 | 209,387 | 841,668 |
| | -- | -- | -- | 632,281 | 256,215 | 888,496 |
| Assigned | | | | | | |
| Public Safety | -- | -- | -- | -- | 22,872 | 22,872 |
| | -- | -- | -- | -- | 22,872 | 22,872 |
| Unassigned, Reported In | | | | | | |
| General Fund | 1,563,652 | -- | -- | -- | -- | 1,563,652 |
| Special Revenue Funds | -- | (22,186) | -- | -- | (2,826) | (25,012) |
| Capital Projects Funds | -- | -- | -- | -- | (31,403) | (31,403) |
| | 1,563,652 | (22,186) | -- | -- | (34,229) | 1,507,237 |
| Total Fund Balances | \$ 1,563,652 | \$ (22,186) | \$ -- | \$ 632,281 | \$ 244,858 | \$ 2,418,605 |

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 \$9,152,376 for property.

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2019

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.

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, 2019, 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

This page is intentionally blank.

**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, 2019**

| | Budgeted Amounts | | Actual Amounts | Variance |
|--|------------------|--------------|-------------------|------------|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | \$ 3,396,000 | \$ 3,396,000 | \$ 3,904,744 | \$ 508,744 |
| Licenses and Permits | 39,000 | 39,000 | 17,805 | (21,195) |
| Intergovernmental | 110,000 | 163,457 | 178,161 | 14,704 |
| Charges for Services | 515,500 | 515,500 | 551,866 | 36,366 |
| Fines and Forfeitures | 124,500 | 124,500 | 102,631 | (21,869) |
| Interest Revenue | 2,000 | 2,000 | 25,078 | 23,078 |
| Contributions and Donations | -- | 3,000 | 4,600 | 1,600 |
| Miscellaneous | 66,400 | 66,400 | 68,205 | 1,805 |
| Total Revenues | 4,253,400 | 4,309,857 | 4,853,090 | 543,233 |
| EXPENDITURES | | | | |
| Governing Body | 252,603 | 252,603 | 264,602 | (11,999) |
| Elections | 98,822 | 98,822 | 89,123 | 9,699 |
| Tax Commissioner | 160,663 | 160,663 | 152,827 | 7,836 |
| Tax Assessor | 159,583 | 159,583 | 148,274 | 11,309 |
| Building and Plant | 55,048 | 55,048 | 71,574 | (16,526) |
| Other General Government | 32,055 | 10,076 | -- | 10,076 |
| Superior Court | 63,719 | 63,719 | 69,850 | (6,131) |
| Clerk of Superior Court | 152,618 | 152,618 | 162,005 | (9,387) |
| Probate Court | 214,878 | 263,330 | 253,988 | 9,342 |
| Public Defender | 11,204 | 11,204 | 12,018 | (814) |
| Sheriff | 618,922 | 618,922 | 616,500 | 2,422 |
| Jail | 335,020 | 335,020 | 436,256 | (101,236) |
| Fire | 34,325 | 34,325 | 19,076 | 15,249 |
| Emergency Medical Services | 900,141 | 949,263 | 901,630 | 47,633 |
| Coroner | 21,403 | 21,403 | 15,876 | 5,527 |
| Emergency Management | 23,766 | 23,766 | 88,007 | (64,241) |
| Highways and Streets | 669,238 | 669,238 | 722,898 | (53,660) |
| Solid Waste and Recycling | 162,060 | 162,060 | 162,000 | 60 |
| Closure and Post-closure Care | 19,312 | 30,562 | 53,596 | (23,034) |
| Maintenance and Shop | 76,034 | 76,034 | 65,568 | 10,466 |
| DFACS | 5,000 | 5,000 | 4,111 | 889 |
| Transit System Vans | 101,668 | 101,668 | 102,043 | (375) |
| Other Health and Welfare | 43,273 | 43,273 | 46,733 | (3,460) |
| Recreation | 125,197 | 155,284 | 158,211 | (2,927) |
| Agri-Center | 21,141 | 22,197 | 24,767 | (2,570) |
| Community Service Center | 23,150 | 23,150 | 29,595 | (6,445) |
| FSA Soil Conservation | 18,854 | 27,527 | 17,553 | 9,974 |
| Libraries | 11,645 | 11,645 | 11,645 | -- |
| County Extension | 64,994 | 73,667 | 62,225 | 11,442 |
| Forest Services | 17,544 | 17,544 | 18,529 | (985) |
| Economic Development | 10,000 | 10,000 | 10,000 | -- |
| Total Expenditures | 4,503,880 | 4,639,214 | 4,791,080 | (151,866) |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (250,480) | (329,357) | 62,010 | 391,367 |

WILCOX COUNTY, GEORGIA

General Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2019**

| | Budgeted Amounts | | Actual Amounts | Variance |
|--|---------------------|---------------------|---------------------|-------------------|
| | Original | Final | | |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers In | | | | |
| Jail Special Revenue Fund | 8,000 | 8,000 | 8,000 | -- |
| TSPLOST Special Revenue Fund | 250,000 | 250,000 | 79,333 | (170,667) |
| Transfers Out | | | | |
| E-911 Special Revenue Fund | (27,520) | (27,520) | (25,179) | 2,341 |
| Proceeds of Capital Asset Dispositions | 10,000 | 10,000 | 16,894 | 6,894 |
| Insurance Recoveries | 10,000 | 44,760 | 39,103 | (5,657) |
| Total Other Financing Sources (Uses) | <u>250,480</u> | <u>285,240</u> | <u>118,151</u> | <u>(167,089)</u> |
| Net Change in Fund Balances | -- | (44,117) | 180,161 | 224,278 |
| Fund Balances - Beginning | 1,383,491 | 1,383,491 | 1,383,491 | -- |
| Fund Balances - Ending | <u>\$ 1,383,491</u> | <u>\$ 1,339,374</u> | <u>\$ 1,563,652</u> | <u>\$ 224,278</u> |

WILCOX COUNTY, GEORGIA

Pension Plan

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

September 30, 2019

| | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Total Pension Liability | | | | | |
| Service Cost | \$ 25,888 | \$ 35,250 | \$ 27,481 | \$ 23,678 | \$ 13,786 |
| Interest on Total Pension Liability | 148,253 | 136,621 | 129,265 | 114,514 | 108,992 |
| Changes of Benefit Terms | -- | -- | -- | -- | -- |
| Differences Between Expected and Actual Experience | (84,190) | 44,949 | 31,442 | 56,801 | -- |
| Changes of Assumptions | 76,088 | 4,070 | 56,717 | 58,284 | -- |
| Benefit Payments | (13,176) | (107,709) | (60,317) | (52,853) | (45,478) |
| Net Change in Total Pension Liability | <u>152,863</u> | <u>113,181</u> | <u>184,588</u> | <u>200,424</u> | <u>77,300</u> |
| Total Pension Liability - Beginning | <u>2,051,461</u> | <u>1,938,280</u> | <u>1,753,692</u> | <u>1,553,268</u> | <u>1,475,968</u> |
| Total Pension Liability - Ending (a) | <u>\$ 2,204,324</u> | <u>\$ 2,051,461</u> | <u>\$ 1,938,280</u> | <u>\$ 1,753,692</u> | <u>\$ 1,553,268</u> |
| | | | | | |
| Plan Fiduciary Net Position | | | | | |
| Contributions - Employer | \$ 66,558 | \$ 96,127 | \$ 88,187 | \$ 77,106 | \$ 62,167 |
| Contributions - Employee | -- | -- | -- | -- | -- |
| Net Investment Income | (73,913) | 214,154 | 89,477 | 8,929 | 84,422 |
| Benefit Payments, Including Refunds of Employee Contributions | (13,176) | (107,709) | (60,317) | (52,853) | (45,478) |
| Administrative Expense | (7,594) | (6,703) | (9,889) | (6,190) | (4,577) |
| Other | (7,186) | (23,674) | (8,245) | (7,992) | (7,504) |
| Net Change in Plan Fiduciary Net Position | <u>(35,311)</u> | <u>172,195</u> | <u>99,213</u> | <u>19,000</u> | <u>89,030</u> |
| Plan Fiduciary Net Position - Beginning | <u>1,555,799</u> | <u>1,383,604</u> | <u>1,284,391</u> | <u>1,265,391</u> | <u>1,176,361</u> |
| Plan Fiduciary Net Position - Ending (b) | <u>\$ 1,520,488</u> | <u>\$ 1,555,799</u> | <u>\$ 1,383,604</u> | <u>\$ 1,284,391</u> | <u>\$ 1,265,391</u> |
| | | | | | |
| County's Net Pension Liability - Ending (a) - (b) | <u>\$ 683,836</u> | <u>\$ 495,662</u> | <u>\$ 554,676</u> | <u>\$ 469,301</u> | <u>\$ 287,877</u> |
| | | | | | |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 68.98% | 75.84% | 71.38% | 73.24% | 81.47% |
| | | | | | |
| Covered-Employee Payroll | \$ 672,010 | \$ 841,967 | \$ 781,639 | \$ 729,236 | \$ 479,596 |
| County's Net Pension Liability as a Percentage of Covered-Employee Payroll | 101.76% | 58.87% | 70.96% | 64.36% | 60.02% |

WILCOX COUNTY, GEORGIA

Pension Plan

Schedule of County Contributions

September 30, 2019

| | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|--|--------------|--------------|--------------|--------------|--------------|
| Actuarially Determined Contribution | \$ 66,558 | \$ 96,127 | \$ 88,187 | \$ 77,106 | \$ 62,167 |
| Contributions in Relation to the Actuarially Determined Contribution | 66,558 | 96,127 | 88,187 | 77,106 | 62,167 |
| Contribution Deficiency (Excess) | <u>\$ --</u> | <u>\$ --</u> | <u>\$ --</u> | <u>\$ --</u> | <u>\$ --</u> |
| Covered-Employee Payroll | \$ 672,010 | \$ 841,967 | \$ 781,639 | \$ 729,236 | \$ 479,596 |
| Contributions as a Percentage of Covered-Employee Payroll | 9.90% | 11.42% | 11.28% | 10.57% | 12.96% |

Notes to Schedule

| | |
|-------------------------------|-------------------------------------|
| Valuation date | January 1, 2018 |
| Actuarial cost method | Entry age normal |
| Amortization method | Level percentage of payroll, closed |
| Remaining amortization period | Net effective period of 16.6 years |
| Asset valuation method | 5-year smoothed market |
| Investment rate of return | 7.5% per year |
| Inflation | 3.5% per year |
| Salary increases | 2% - 4.5% based on age |

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

Major Governmental Funds

General Fund

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

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.

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

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

WILCOX COUNTY, GEORGIA

General Fund

Balance Sheet

September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|--|---------------------|---------------------|
| ASSETS | | |
| Cash and Cash Equivalents | \$ 1,674,433 | \$ 1,539,590 |
| Receivables (Net of Allowance for Uncollectibles) | | |
| Taxes | 119,780 | 107,346 |
| Accounts | 176,127 | 177,322 |
| Intergovernmental | 27,919 | 35,301 |
| Due From Other Funds | | |
| Cedar Creek Fire Special Revenue Fund | 6,638 | -- |
| TSPLOST Special Revenue Fund | -- | 53,049 |
| Total Assets | <u>\$ 2,004,897</u> | <u>\$ 1,912,608</u> |
| LIABILITIES | | |
| Accounts Payable | \$ 111,050 | \$ 78,091 |
| Accrued Liabilities | 27,638 | 22,146 |
| Compensated Absences Payable | 608 | -- |
| Due To Other Funds | | |
| SPLOST 2012 Capital Projects Fund | -- | 21,765 |
| TSPLOST Capital Projects Fund | -- | 58,016 |
| Unearned Revenue | 107,901 | 149,048 |
| Total Liabilities | <u>247,197</u> | <u>329,066</u> |
| DEFERRED INFLOWS OF RESOURCES | | |
| Unavailable Revenue | | |
| Property Taxes | 100,839 | 83,008 |
| Ambulance Fees | 93,209 | 117,043 |
| Total Deferred Inflows of Resources | <u>194,048</u> | <u>200,051</u> |
| FUND BALANCES | | |
| Unassigned | 1,563,652 | 1,383,491 |
| Total Fund Balances | <u>1,563,652</u> | <u>1,383,491</u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | <u>\$ 2,004,897</u> | <u>\$ 1,912,608</u> |

WILCOX COUNTY, GEORGIA

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances For the Years Ended September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|---|---------------------|---------------------|
| REVENUES | | |
| Taxes | \$ 3,904,744 | \$ 3,739,556 |
| Licenses and Permits | 17,805 | 21,294 |
| Intergovernmental | 178,161 | 141,220 |
| Charges for Services | 551,866 | 484,538 |
| Fines and Forfeitures | 102,631 | 107,934 |
| Interest Revenue | 25,078 | 6,631 |
| Contributions and Donations | 4,600 | 10,572 |
| Miscellaneous | 68,205 | 63,640 |
| Total Revenues | <u>4,853,090</u> | <u>4,575,385</u> |
| EXPENDITURES | | |
| Current | | |
| General Government | 726,400 | 738,533 |
| Judicial | 497,861 | 457,168 |
| Public Safety | 2,077,345 | 1,934,164 |
| Public Works | 1,004,062 | 934,258 |
| Health and Welfare | 152,887 | 156,327 |
| Culture and Recreation | 241,771 | 193,918 |
| Housing and Development | 90,754 | 93,288 |
| Debt Service | -- | 122,000 |
| Total Expenditures | <u>4,791,080</u> | <u>4,629,656</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>62,010</u> | <u>(54,271)</u> |
| OTHER FINANCING SOURCES (USES) | | |
| Transfers In | | |
| Jail Special Revenue Fund | 8,000 | 9,500 |
| TSPLOST Special Revenue Fund | 79,333 | 210,732 |
| Transfers Out | | |
| E-911 Special Revenue Fund | (25,179) | (36,902) |
| Proceeds of Capital Asset Dispositions | 16,894 | -- |
| Insurance Recoveries | 39,103 | 18,150 |
| Total Other Financing Sources (Uses) | <u>118,151</u> | <u>201,480</u> |
| Net Change in Fund Balances | 180,161 | 147,209 |
| Fund Balances - Beginning | 1,383,491 | 1,236,282 |
| Fund Balances - Ending | <u>\$ 1,563,652</u> | <u>\$ 1,383,491</u> |

WILCOX COUNTY, GEORGIA

E-911 Special Revenue Fund

Balance Sheet

September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|-------------------------------------|-------------------|------------------|
| ASSETS | | |
| Cash and Cash Equivalents | \$ 106,868 | \$ 21,377 |
| Receivables | | |
| Accounts | -- | 21,876 |
| Total Assets | <u>\$ 106,868</u> | <u>\$ 43,253</u> |
| LIABILITIES | | |
| Accounts Payable | \$ 129,054 | \$ -- |
| Total Liabilities | <u>129,054</u> | <u>--</u> |
| FUND BALANCES | | |
| Restricted | -- | 43,253 |
| Unassigned | (22,186) | -- |
| Total Fund Balances | <u>(22,186)</u> | <u>43,253</u> |
| Total Liabilities and Fund Balances | <u>\$ 106,868</u> | <u>\$ 43,253</u> |

WILCOX COUNTY, GEORGIA

E-911 Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances For the Years Ended September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|---|--------------------|------------------|
| REVENUES | | |
| Charges for Services | \$ 110,358 | \$ 113,362 |
| Interest Revenue | 264 | 63 |
| Total Revenues | <u>110,622</u> | <u>113,425</u> |
| EXPENDITURES | | |
| Current | | |
| Public Safety | <u>201,240</u> | <u>61,054</u> |
| Total Expenditures | <u>201,240</u> | <u>61,054</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(90,618)</u> | <u>52,371</u> |
| OTHER FINANCING SOURCES (USES) | | |
| Transfers In | | |
| General Fund | <u>25,179</u> | <u>36,902</u> |
| Total Other Financing Sources (Uses) | <u>25,179</u> | <u>36,902</u> |
| Net Change in Fund Balances | (65,439) | 89,273 |
| Fund Balances - Beginning | 43,253 | (46,020) |
| Fund Balances - Ending | <u>\$ (22,186)</u> | <u>\$ 43,253</u> |

WILCOX COUNTY, GEORGIA

CDBG Capital Projects Fund

Balance Sheet

September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|----------------------|-------------------|--------------|
| ASSETS | | |
| Receivables | | |
| Intergovernmental | \$ 274,144 | \$ -- |
| Total Assets | <u>\$ 274,144</u> | <u>\$ --</u> |
| LIABILITIES | | |
| Accounts Payable | \$ 274,144 | \$ -- |
| Total Liabilities | <u>274,144</u> | <u>--</u> |
| FUND BALANCES | | |
| Total Fund Balances | <u>--</u> | <u>--</u> |
| Total Fund Balances | <u>\$ 274,144</u> | <u>\$ --</u> |

WILCOX COUNTY, GEORGIA

CDBG Capital Projects Fund

**Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2019 and 2018**

| | <u>2019</u> | <u>2018</u> |
|---|----------------|---------------|
| REVENUES | | |
| Intergovernmental | \$ 475,221 | \$ 21,971 |
| Total Revenues | <u>475,221</u> | <u>21,971</u> |
| EXPENDITURES | | |
| Capital Outlay | 475,221 | 21,971 |
| Total Expenditures | <u>475,221</u> | <u>21,971</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | -- | -- |
| Net Change in Fund Balances | -- | -- |
| Fund Balances - Beginning | -- | -- |
| Fund Balances - Ending | <u>\$ --</u> | <u>\$ --</u> |

CDBG Capital Projects Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended September 30, 2019**

| | <u>Project Authorization</u> | <u>Prior Years</u> | <u>Current Year</u> | <u>Total To Date</u> |
|--|----------------------------------|--------------------|---------------------|--------------------------|
| REVENUES | | | | |
| Intergovernmental | \$ 622,105 | \$ 21,971 | \$ 475,221 | \$ 497,192 |
| Total Revenues | <u>622,105</u> | <u>21,971</u> | <u>475,221</u> | <u>497,192</u> |
| EXPENDITURES | | | | |
| Capital Outlay | 622,105 | 21,971 | 475,221 | 497,192 |
| Total Expenditures | <u>622,105</u> | <u>21,971</u> | <u>475,221</u> | <u>497,192</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | -- | -- | -- | -- |
| Net Change in Fund Balances | <u>\$ --</u> | <u>\$ --</u> | -- | <u>\$ --</u> |
| Fund Balances - Beginning | | | -- | |
| Fund Balances - Ending | | | <u>\$ --</u> | |

WILCOX COUNTY, GEORGIA***Special Projects Capital Projects Fund*****Balance Sheet**

September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|-------------------------------------|-------------------|-------------------|
| ASSETS | | |
| Cash and Cash Equivalents | \$ 738,465 | \$ 840,599 |
| Total Assets | <u>\$ 738,465</u> | <u>\$ 840,599</u> |
| LIABILITIES | | |
| Accounts Payable | \$ 106,184 | \$ 178,796 |
| Total Liabilities | <u>106,184</u> | <u>178,796</u> |
| FUND BALANCES | | |
| Restricted | 632,281 | 661,803 |
| Total Fund Balances | <u>632,281</u> | <u>661,803</u> |
| Total Liabilities and Fund Balances | <u>\$ 738,465</u> | <u>\$ 840,599</u> |

WILCOX COUNTY, GEORGIA***Special Projects Capital Projects Fund*****Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Years Ended September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|---|-------------------|-------------------|
| REVENUES | | |
| Intergovernmental | \$ 808,823 | \$ 520,808 |
| Interest Revenue | 6,289 | 3,250 |
| Total Revenues | <u>815,112</u> | <u>524,058</u> |
| EXPENDITURES | | |
| Current | | |
| Public Works | 210,835 | 18,510 |
| Capital Outlay | 633,799 | 521,618 |
| Total Expenditures | <u>844,634</u> | <u>540,128</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(29,522)</u> | <u>(16,070)</u> |
| OTHER FINANCING SOURCES (USES) | | |
| Transfers In | | |
| TSPLOST Special Revenue Fund | -- | 103,351 |
| Total Other Financing Sources (Uses) | <u>--</u> | <u>103,351</u> |
| Net Change in Fund Balances | <u>(29,522)</u> | <u>87,281</u> |
| Fund Balances - Beginning | 661,803 | 574,522 |
| Fund Balances - Ending | <u>\$ 632,281</u> | <u>\$ 661,803</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 Transportation special district local option sales and use tax proceeds and expenditures for transportation projects that are not capital projects.

Capital Projects Funds

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

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

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

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

WILCOX COUNTY, GEORGIA

Nonmajor Governmental Funds

Combining Balance Sheet

September 30, 2019

| | Special Revenue Funds | | | | |
|--|-----------------------|--------|-------------------------|----------------------|-------------------|
| | Cedar Creek Fire | Jail | Drug Abuse Treatment | Juvenile Services | Sheriff's Drug |
| ASSETS | | | | | |
| Cash and Cash Equivalents | \$ 3,890 | \$ 844 | \$ 11,627 | \$ 179 | \$ 10,222 |
| Receivables | 160 | -- | -- | -- | -- |
| Due From Other Funds | -- | -- | -- | -- | -- |
| Total Assets | \$ 4,050 | \$ 844 | \$ 11,627 | \$ 179 | \$ 10,222 |
| LIABILITIES | | | | | |
| Accounts Payable | \$ 92 | \$ -- | \$ -- | \$ -- | \$ -- |
| Intergovernmental Payable | -- | -- | -- | -- | -- |
| Due To Other Funds | 6,638 | -- | -- | -- | -- |
| Unearned Revenue | 146 | -- | -- | -- | -- |
| Total Liabilities | 6,876 | -- | -- | -- | -- |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable Revenue | -- | -- | -- | -- | -- |
| Total Deferred Inflows Of Resources | -- | -- | -- | -- | -- |
| FUND BALANCES | | | | | |
| Restricted | -- | -- | -- | -- | -- |
| Assigned | -- | 844 | 11,627 | 179 | 10,222 |
| Unassigned | (2,826) | -- | -- | -- | -- |
| Total Fund Balances | (2,826) | 844 | 11,627 | 179 | 10,222 |
| Total Liabilities, Deferred Inflows of Res | \$ 4,050 | \$ 844 | \$ 11,627 | \$ 179 | \$ 10,222 |

| Capital Projects Funds | | | | | | Total |
|-------------------------------|-------------------|---------------|-------------------|------------------|-------------------|---------------------|
| TSPLOST | Total | SPLOST | SPLOST | TSPLOST | Total | Nonmajor |
| | | | | | | Governmental |
| | | | | | | Funds |
| \$ 45,515 | \$ 72,277 | \$ -- | \$ 195,820 | \$ -- | \$ 195,820 | \$ 268,097 |
| 25,816 | 25,976 | -- | 41,358 | 31,403 | 72,761 | 98,737 |
| 29,843 | 29,843 | -- | -- | -- | -- | 29,843 |
| <u>\$ 101,174</u> | <u>\$ 128,096</u> | <u>\$ --</u> | <u>\$ 237,178</u> | <u>\$ 31,403</u> | <u>\$ 268,581</u> | <u>\$ 396,677</u> |
| | | | | | | |
| \$ 54,346 | \$ 54,438 | \$ -- | \$ 10,135 | \$ 1,560 | \$ 11,695 | \$ 66,133 |
| -- | -- | -- | 17,656 | -- | 17,656 | 17,656 |
| -- | 6,638 | -- | -- | 29,843 | 29,843 | 36,481 |
| -- | 146 | -- | -- | -- | -- | 146 |
| <u>54,346</u> | <u>61,222</u> | <u>--</u> | <u>27,791</u> | <u>31,403</u> | <u>59,194</u> | <u>120,416</u> |
| | | | | | | |
| -- | -- | -- | -- | 31,403 | 31,403 | 31,403 |
| -- | -- | -- | -- | <u>31,403</u> | <u>31,403</u> | <u>31,403</u> |
| | | | | | | |
| 46,828 | 46,828 | -- | 209,387 | -- | 209,387 | 256,215 |
| -- | 22,872 | -- | -- | -- | -- | 22,872 |
| -- | (2,826) | -- | -- | (31,403) | (31,403) | (34,229) |
| <u>46,828</u> | <u>66,874</u> | <u>--</u> | <u>209,387</u> | <u>(31,403)</u> | <u>177,984</u> | <u>244,858</u> |
| <u>\$ 101,174</u> | <u>\$ 128,096</u> | <u>\$ --</u> | <u>\$ 237,178</u> | <u>\$ 31,403</u> | <u>\$ 268,581</u> | <u>\$ 396,677</u> |

WILCOX COUNTY, GEORGIA

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

September 30, 2019

| | Special Revenue Funds | | | | |
|--|------------------------------|----------------|---------------------------------|------------------------------|---------------------------|
| | Cedar Creek Fire | Jail | Drug Abuse Treatment | Juvenile Services | Sheriff's Drug |
| REVENUES | | | | | |
| Taxes | \$ 4,322 | \$ -- | \$ -- | \$ -- | \$ -- |
| Fines and Forfeitures | -- | 6,303 | 3,515 | -- | 8,785 |
| Interest Revenue | 13 | -- | 27 | -- | -- |
| Contributions and Donations | -- | -- | -- | -- | 3,500 |
| Miscellaneous | 1,000 | -- | -- | -- | -- |
| Total Revenues | <u>5,335</u> | <u>6,303</u> | <u>3,542</u> | <u>--</u> | <u>12,285</u> |
| EXPENDITURES | | | | | |
| Current | | | | | |
| Public Safety | 7,879 | -- | -- | -- | 8,635 |
| Public Works | -- | -- | -- | -- | -- |
| Capital Outlay | -- | -- | -- | -- | -- |
| Debt Service | -- | -- | -- | -- | -- |
| Intergovernmental | -- | -- | -- | -- | -- |
| Total Expenditures | <u>7,879</u> | <u>--</u> | <u>--</u> | <u>--</u> | <u>8,635</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(2,544)</u> | <u>6,303</u> | <u>3,542</u> | <u>--</u> | <u>3,650</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | -- | -- | -- | -- | -- |
| Transfers Out | -- | (8,000) | -- | -- | -- |
| Total Other Financing Sources (Uses) | <u>--</u> | <u>(8,000)</u> | <u>--</u> | <u>--</u> | <u>--</u> |
| Net Change in Fund Balances | (2,544) | (1,697) | 3,542 | -- | 3,650 |
| Fund Balances - Beginning | (282) | 2,541 | 8,085 | 179 | 6,572 |
| Fund Balances - Ending | <u>\$ (2,826)</u> | <u>\$ 844</u> | <u>\$ 11,627</u> | <u>\$ 179</u> | <u>\$ 10,222</u> |

| | | Capital Projects Funds | | | | Total Nonmajor Governmental Funds |
|------------------|------------------|------------------------|-------------------|--------------------|-------------------|--|
| TSPLOST | Total | SPLOST 2012 | SPLOST 2018 | TSPLOST | Total | |
| \$ 309,362 | \$ 313,684 | \$ -- | \$ 440,139 | \$ 15,861 | \$ 456,000 | \$ 769,684 |
| -- | 18,603 | -- | -- | -- | -- | 18,603 |
| 168 | 208 | -- | 435 | -- | 435 | 643 |
| -- | 3,500 | -- | -- | -- | -- | 3,500 |
| -- | 1,000 | -- | -- | -- | -- | 1,000 |
| <u>309,530</u> | <u>336,995</u> | <u>--</u> | <u>440,574</u> | <u>15,861</u> | <u>456,435</u> | <u>793,430</u> |
| -- | 16,514 | -- | -- | -- | -- | 16,514 |
| 22,122 | 22,122 | -- | -- | -- | -- | 22,122 |
| 62,896 | 62,896 | -- | 267,812 | 83,485 | 351,297 | 414,193 |
| -- | -- | -- | 45,160 | -- | 45,160 | 45,160 |
| -- | -- | -- | 96,832 | -- | 96,832 | 96,832 |
| <u>85,018</u> | <u>101,532</u> | <u>--</u> | <u>409,804</u> | <u>83,485</u> | <u>493,289</u> | <u>594,821</u> |
| <u>224,512</u> | <u>235,463</u> | <u>--</u> | <u>30,770</u> | <u>(67,624)</u> | <u>(36,854)</u> | <u>198,609</u> |
| -- | -- | -- | 21,765 | 106,270 | 128,035 | 128,035 |
| (185,603) | (193,603) | (21,765) | -- | -- | (21,765) | (215,368) |
| <u>(185,603)</u> | <u>(193,603)</u> | <u>(21,765)</u> | <u>21,765</u> | <u>106,270</u> | <u>106,270</u> | <u>(87,333)</u> |
| 38,909 | 41,860 | (21,765) | 52,535 | 38,646 | 69,416 | 111,276 |
| 7,919 | 25,014 | 21,765 | 156,852 | (70,049) | 108,568 | 133,582 |
| <u>\$ 46,828</u> | <u>\$ 66,874</u> | <u>\$ --</u> | <u>\$ 209,387</u> | <u>\$ (31,403)</u> | <u>\$ 177,984</u> | <u>\$ 244,858</u> |

WILCOX COUNTY, GEORGIA

Cedar Creek Fire Special Revenue Fund

Balance Sheet

September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|--|-----------------|-----------------|
| ASSETS | | |
| Cash and Cash Equivalents | \$ 3,890 | \$ 1,896 |
| Receivables | | |
| Taxes | 160 | 226 |
| Total Assets | <u>\$ 4,050</u> | <u>\$ 2,122</u> |
| LIABILITIES | | |
| Accounts Payable | \$ 92 | \$ 2,141 |
| Due To Other Funds | | |
| General Fund | 6,638 | -- |
| Unearned Revenue | 146 | 162 |
| Total Liabilities | <u>6,876</u> | <u>2,303</u> |
| DEFERRED INFLOWS OF RESOURCES | | |
| Unavailable Revenue | | |
| Property Taxes | -- | 101 |
| Total Deferred Inflows of Resources | <u>--</u> | <u>101</u> |
| FUND BALANCES | | |
| Unassigned | <u>(2,826)</u> | <u>(282)</u> |
| Total Fund Balances | <u>(2,826)</u> | <u>(282)</u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | <u>\$ 4,050</u> | <u>\$ 2,122</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, 2019 and 2018**

| | 2019 | 2018 |
|---|-------------------|-----------------|
| REVENUES | | |
| Taxes | \$ 4,322 | \$ 4,554 |
| Interest Revenue | 13 | 12 |
| Miscellaneous | 1,000 | 1,000 |
| Total Revenues | <u>5,335</u> | <u>5,566</u> |
| EXPENDITURES | | |
| Current | | |
| Public Safety | <u>7,879</u> | <u>4,944</u> |
| Total Expenditures | <u>7,879</u> | <u>4,944</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(2,544)</u> | <u>622</u> |
| Net Change in Fund Balances | <u>(2,544)</u> | <u>622</u> |
| Fund Balances - Beginning | <u>(282)</u> | <u>(904)</u> |
| Fund Balances - Ending | <u>\$ (2,826)</u> | <u>\$ (282)</u> |

Cedar Creek Fire Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2019**

| | Budget | Actual | Variance |
|---|-----------------|-------------------|-------------------|
| REVENUES | | | |
| Taxes | \$ 4,000 | \$ 4,322 | \$ 322 |
| Interest Revenue | -- | 13 | 13 |
| Miscellaneous | 1,000 | 1,000 | -- |
| Total Revenues | <u>5,000</u> | <u>5,335</u> | <u>335</u> |
| EXPENDITURES | | | |
| Current | | | |
| Public Safety | <u>5,000</u> | <u>7,879</u> | <u>(2,879)</u> |
| Total Expenditures | <u>5,000</u> | <u>7,879</u> | <u>(2,879)</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | | |
| Expenditures | <u>--</u> | <u>(2,544)</u> | <u>(2,544)</u> |
| Net Change in Fund Balances | <u>--</u> | <u>(2,544)</u> | <u>(2,544)</u> |
| Fund Balances - Beginning | <u>(282)</u> | <u>(282)</u> | <u>--</u> |
| Fund Balances - Ending | <u>\$ (282)</u> | <u>\$ (2,826)</u> | <u>\$ (2,544)</u> |

WILCOX COUNTY, GEORGIA

Jail Special Revenue Fund

Balance Sheet

September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|---------------------------|---------------|-----------------|
| ASSETS | | |
| Cash and Cash Equivalents | \$ 844 | \$ 2,541 |
| Total Assets | <u>\$ 844</u> | <u>\$ 2,541</u> |
| FUND BALANCES | | |
| Assigned | \$ 844 | \$ 2,541 |
| Total Fund Balances | <u>\$ 844</u> | <u>\$ 2,541</u> |

WILCOX COUNTY, GEORGIA

Jail Special Revenue Fund

**Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2019 and 2018**

| | <u>2019</u> | <u>2018</u> |
|---|----------------|-----------------|
| REVENUES | | |
| Fines and Forfeitures | \$ 6,303 | \$ 9,423 |
| Total Revenues | <u>6,303</u> | <u>9,423</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>6,303</u> | <u>9,423</u> |
| OTHER FINANCING SOURCES (USES) | | |
| Transfers Out | | |
| General Fund | <u>(8,000)</u> | <u>(9,500)</u> |
| Total Other Financing Sources (Uses) | <u>(8,000)</u> | <u>(9,500)</u> |
| Net Change in Fund Balances | <u>(1,697)</u> | <u>(77)</u> |
| Fund Balances - Beginning | 2,541 | 2,618 |
| Fund Balances - Ending | <u>\$ 844</u> | <u>\$ 2,541</u> |

Jail Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2019**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---|-----------------|----------------|-------------------|
| REVENUES | | | |
| Fines and Forfeitures | \$ 9,380 | \$ 6,303 | \$ (3,077) |
| Total Revenues | <u>9,380</u> | <u>6,303</u> | <u>(3,077)</u> |
| EXPENDITURES | | | |
| Current | | | |
| Public Safety | 9,380 | -- | 9,380 |
| Total Expenditures | <u>9,380</u> | <u>--</u> | <u>9,380</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>--</u> | <u>6,303</u> | <u>6,303</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers Out | | | |
| General Fund | -- | <u>(8,000)</u> | <u>(8,000)</u> |
| Total Other Financing Sources (Uses) | <u>--</u> | <u>(8,000)</u> | <u>(8,000)</u> |
| Net Change in Fund Balances | <u>--</u> | <u>(1,697)</u> | <u>(1,697)</u> |
| Fund Balances - Beginning | 2,541 | 2,541 | -- |
| Fund Balances - Ending | <u>\$ 2,541</u> | <u>\$ 844</u> | <u>\$ (1,697)</u> |

WILCOX COUNTY, GEORGIA

Drug Abuse Treatment Special Revenue Fund

Balance Sheet

September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|---------------------------|------------------|-----------------|
| ASSETS | | |
| Cash and Cash Equivalents | \$ 11,627 | \$ 8,085 |
| Total Assets | <u>\$ 11,627</u> | <u>\$ 8,085</u> |
| FUND BALANCES | | |
| Assigned | \$ 11,627 | \$ 8,085 |
| Total Fund Balances | <u>\$ 11,627</u> | <u>\$ 8,085</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, 2019 and 2018

| | 2019 | 2018 |
|---|------------------|-----------------|
| REVENUES | | |
| Fines and Forfeitures | \$ 3,515 | \$ 3,828 |
| Interest Revenue | 27 | 15 |
| Total Revenues | <u>3,542</u> | <u>3,843</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>3,542</u> | <u>3,843</u> |
| Net Change in Fund Balances | 3,542 | 3,843 |
| Fund Balances - Beginning | 8,085 | 4,242 |
| Fund Balances - Ending | <u>\$ 11,627</u> | <u>\$ 8,085</u> |

Drug Abuse Treatment Special Revenue Fund

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

For the Year Ended September 30, 2019

| | Budget | Actual | Variance |
|---|-----------------|------------------|-----------------|
| REVENUES | | | |
| Fines and Forfeitures | \$ 3,500 | \$ 3,515 | \$ 15 |
| Interest Revenue | 20 | 27 | 7 |
| Total Revenues | <u>3,520</u> | <u>3,542</u> | <u>22</u> |
| EXPENDITURES | | | |
| Current | | | |
| Public Safety | 1,500 | -- | 1,500 |
| Capital Outlay | 2,020 | -- | 2,020 |
| Total Expenditures | <u>3,520</u> | <u>--</u> | <u>3,520</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | -- | 3,542 | 3,542 |
| Net Change in Fund Balances | -- | 3,542 | 3,542 |
| Fund Balances - Beginning | 8,085 | 8,085 | -- |
| Fund Balances - Ending | <u>\$ 8,085</u> | <u>\$ 11,627</u> | <u>\$ 3,542</u> |

WILCOX COUNTY, GEORGIA

Juvenile Services Special Revenue Fund

Balance Sheet

September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|---------------------------|---------------|---------------|
| ASSETS | | |
| Cash and Cash Equivalents | \$ 179 | \$ 179 |
| Total Assets | <u>\$ 179</u> | <u>\$ 179</u> |
| FUND BALANCES | | |
| Assigned | \$ 179 | \$ 179 |
| Total Fund Balances | <u>\$ 179</u> | <u>\$ 179</u> |

This page is intentionally blank.

WILCOX COUNTY, GEORGIA

Sheriff's Drug Special Revenue Fund

Balance Sheet

September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|---------------------------|------------------|-----------------|
| ASSETS | | |
| Cash and Cash Equivalents | \$ 10,222 | \$ 6,572 |
| Total Assets | <u>\$ 10,222</u> | <u>\$ 6,572</u> |
| FUND BALANCES | | |
| Assigned | \$ 10,222 | \$ 6,572 |
| Total Fund Balances | <u>\$ 10,222</u> | <u>\$ 6,572</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, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|---|------------------|-----------------|
| REVENUES | | |
| Fines and Forfeitures | \$ 8,785 | \$ 1,622 |
| Contributions and Donations | 3,500 | 2,410 |
| Total Revenues | <u>12,285</u> | <u>4,032</u> |
| EXPENDITURES | | |
| Current | | |
| Public Safety | <u>8,635</u> | <u>7,183</u> |
| Total Expenditures | <u>8,635</u> | <u>7,183</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>3,650</u> | <u>(3,151)</u> |
| Net Change in Fund Balances | 3,650 | (3,151) |
| Fund Balances - Beginning | <u>6,572</u> | <u>9,723</u> |
| Fund Balances - Ending | <u>\$ 10,222</u> | <u>\$ 6,572</u> |

WILCOX COUNTY, GEORGIA

TSPLOST Special Revenue Fund

Balance Sheet

September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|-------------------------------------|-------------------|------------------|
| ASSETS | | |
| Cash and Cash Equivalents | \$ 45,515 | \$ 10,165 |
| Receivables | | |
| Intergovernmental | 25,816 | 23,025 |
| Due From Other Funds | | |
| TSPLOST Capital Projects Fund | 29,843 | 27,778 |
| Total Assets | <u>\$ 101,174</u> | <u>\$ 60,968</u> |
| LIABILITIES | | |
| Accounts Payable | \$ 54,346 | \$ -- |
| Due To Other Funds | | |
| General Fund | -- | 53,049 |
| Total Liabilities | <u>54,346</u> | <u>53,049</u> |
| FUND BALANCES | | |
| Restricted | 46,828 | 7,919 |
| Total Fund Balances | <u>46,828</u> | <u>7,919</u> |
| Total Liabilities and Fund Balances | <u>\$ 101,174</u> | <u>\$ 60,968</u> |

WILCOX COUNTY, GEORGIA

TSPLOST Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|---|------------------|------------------|
| REVENUES | | |
| Taxes | \$ 309,362 | \$ 280,977 |
| Interest Revenue | 168 | 253 |
| Total Revenues | <u>309,530</u> | <u>281,230</u> |
| EXPENDITURES | | |
| Current | | |
| Public Works | 22,122 | 6,791 |
| Capital Outlay | 62,896 | -- |
| Total Expenditures | <u>85,018</u> | <u>6,791</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>224,512</u> | <u>274,439</u> |
| OTHER FINANCING SOURCES (USES) | | |
| Transfers Out | | |
| General Fund | (79,333) | (210,732) |
| Special Projects Capital Projects Fund | -- | (103,351) |
| TSPLOST Capital Projects Fund | (106,270) | -- |
| Total Other Financing Sources (Uses) | <u>(185,603)</u> | <u>(314,083)</u> |
| Net Change in Fund Balances | 38,909 | (39,644) |
| Fund Balances - Beginning | 7,919 | 47,563 |
| Fund Balances - Ending | <u>\$ 46,828</u> | <u>\$ 7,919</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, 2019

| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> |
|--|-----------------|------------------|------------------|
| REVENUES | | | |
| Taxes | \$ 250,000 | \$ 309,362 | \$ 59,362 |
| Interest Revenue | -- | 168 | 168 |
| Total Revenues | <u>250,000</u> | <u>309,530</u> | <u>59,530</u> |
| EXPENDITURES | | | |
| Current | | | |
| Public Works | 194,015 | 22,122 | 171,893 |
| Capital Outlay | <u>55,985</u> | <u>62,896</u> | <u>(6,911)</u> |
| Total Expenditures | <u>250,000</u> | <u>85,018</u> | <u>164,982</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>--</u> | <u>224,512</u> | <u>224,512</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers Out | | | |
| General Fund | -- | (79,333) | (79,333) |
| TSPLOST Capital Projects Fund | <u>--</u> | <u>(106,270)</u> | <u>(106,270)</u> |
| Total Other Financing Sources (Uses) | <u>--</u> | <u>(185,603)</u> | <u>(185,603)</u> |
| Net Change in Fund Balances | -- | 38,909 | 38,909 |
| Fund Balances - Beginning | 7,919 | 7,919 | -- |
| Fund Balances - Ending | <u>\$ 7,919</u> | <u>\$ 46,828</u> | <u>\$ 38,909</u> |

WILCOX COUNTY, GEORGIA

SPLOST 2012 Capital Projects Fund

Balance Sheet

September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|----------------------|--------------|------------------|
| ASSETS | | |
| Due From Other Funds | | |
| General Fund | \$ -- | \$ 21,765 |
| Total Assets | <u>\$ --</u> | <u>\$ 21,765</u> |
| FUND BALANCES | | |
| Restricted | \$ -- | \$ 21,765 |
| Total Fund Balances | <u>\$ --</u> | <u>\$ 21,765</u> |

SPLOST 2012 Capital Projects Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|---|-----------------|------------------|
| REVENUES | | |
| Taxes | \$ -- | \$ 235,895 |
| Interest Revenue | -- | 121 |
| Total Revenues | <u>--</u> | <u>236,016</u> |
| EXPENDITURES | | |
| Capital Outlay | -- | 157,627 |
| Debt Service | -- | 37,652 |
| Intergovernmental | -- | 51,898 |
| Total Expenditures | <u>--</u> | <u>247,177</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>--</u> | <u>(11,161)</u> |
| OTHER FINANCING SOURCES (USES) | | |
| Transfers Out | | |
| SPLOST 2018 Capital Projects Fund | (21,765) | -- |
| Total Other Financing Sources (Uses) | <u>(21,765)</u> | <u>--</u> |
| Net Change in Fund Balances | (21,765) | (11,161) |
| Fund Balances - Beginning | 21,765 | 32,926 |
| Fund Balances - Ending | <u>\$ --</u> | <u>\$ 21,765</u> |

WILCOX COUNTY, GEORGIA

SPLOST 2018 Capital Projects Fund

Balance Sheet

September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|-------------------------------------|-------------------|-------------------|
| ASSETS | | |
| Cash and Cash Equivalents | \$ 195,820 | \$ 141,364 |
| Receivables | | |
| Intergovernmental | 41,358 | 34,132 |
| Total Assets | <u>\$ 237,178</u> | <u>\$ 175,496</u> |
| LIABILITIES | | |
| Accounts Payable | \$ 10,135 | \$ 3,102 |
| Intergovernmental Payable | 17,656 | 15,542 |
| Total Liabilities | <u>27,791</u> | <u>18,644</u> |
| FUND BALANCES | | |
| Restricted | 209,387 | 156,852 |
| Total Fund Balances | <u>209,387</u> | <u>156,852</u> |
| Total Liabilities and Fund Balances | <u>\$ 237,178</u> | <u>\$ 175,496</u> |

WILCOX COUNTY, GEORGIA

SPLOST 2018 Capital Projects Fund

**Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2019 and 2018**

| | <u>2019</u> | <u>2018</u> |
|---|-------------------|-------------------|
| REVENUES | | |
| Taxes | \$ 440,139 | \$ 214,281 |
| Interest Revenue | 435 | 92 |
| Total Revenues | <u>440,574</u> | <u>214,373</u> |
| EXPENDITURES | | |
| Capital Outlay | 267,812 | 139,427 |
| Debt Service | 45,160 | 948 |
| Intergovernmental | 96,832 | 46,928 |
| Total Expenditures | <u>409,804</u> | <u>187,303</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>30,770</u> | <u>27,070</u> |
| OTHER FINANCING SOURCES (USES) | | |
| Transfers In | | |
| SPLOST 2012 Capital Projects Fund | 21,765 | -- |
| Capital Leases | -- | 129,782 |
| Total Other Financing Sources (Uses) | <u>21,765</u> | <u>129,782</u> |
| Net Change in Fund Balances | 52,535 | 156,852 |
| Fund Balances - Beginning | 156,852 | -- |
| Fund Balances - Ending | <u>\$ 209,387</u> | <u>\$ 156,852</u> |

WILCOX COUNTY, GEORGIA

TSPLOST Capital Projects Fund

Balance Sheet

September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|--|------------------|-------------------|
| ASSETS | | |
| Receivables | | |
| Intergovernmental | \$ 31,403 | \$ 178,240 |
| Due From Other Funds | | |
| General Fund | -- | 58,016 |
| Total Assets | <u>\$ 31,403</u> | <u>\$ 236,256</u> |
| LIABILITIES | | |
| Accounts Payable | \$ 1,560 | \$ 229,961 |
| Due To Other Funds | | |
| TSPLOST Special Revenue Fund | 29,843 | 27,778 |
| Total Liabilities | <u>31,403</u> | <u>257,739</u> |
| DEFERRED INFLOWS OF RESOURCES | | |
| Unavailable Revenue | | |
| Intergovernmental | 31,403 | 48,566 |
| Total Deferred Inflows of Resources | <u>31,403</u> | <u>48,566</u> |
| FUND BALANCES | | |
| Unassigned | <u>(31,403)</u> | <u>(70,049)</u> |
| Total Fund Balances | <u>(31,403)</u> | <u>(70,049)</u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | <u>\$ 31,403</u> | <u>\$ 236,256</u> |

WILCOX COUNTY, GEORGIA

TSPLOST Capital Projects Fund

**Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2019 and 2018**

| | <u>2019</u> | <u>2018</u> |
|---|--------------------|--------------------|
| REVENUES | | |
| Taxes | \$ 15,861 | \$ 299,948 |
| Total Revenues | <u>15,861</u> | <u>299,948</u> |
| EXPENDITURES | | |
| Capital Outlay | 83,485 | 369,997 |
| Total Expenditures | <u>83,485</u> | <u>369,997</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(67,624)</u> | <u>(70,049)</u> |
| OTHER FINANCING SOURCES (USES) | | |
| Transfers In | | |
| TSPLOST Special Revenue Fund | 106,270 | -- |
| Total Other Financing Sources (Uses) | <u>106,270</u> | <u>--</u> |
| Net Change in Fund Balances | 38,646 | (70,049) |
| Fund Balances - Beginning | (70,049) | -- |
| Fund Balances - Ending | <u>\$ (31,403)</u> | <u>\$ (70,049)</u> |

TSPLOST Capital Projects Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended September 30, 2019**

| | <u>Project Authorization</u> | <u>Prior Years</u> | <u>Current Year</u> | <u>Total To Date</u> |
|--|----------------------------------|--------------------|---------------------|--------------------------|
| REVENUES | | | | |
| Taxes | \$ 1,329,925 | \$ 299,948 | \$ 15,861 | \$ 315,809 |
| Total Revenues | <u>1,329,925</u> | <u>299,948</u> | <u>15,861</u> | <u>315,809</u> |
| EXPENDITURES | | | | |
| Capital Outlay | 1,436,195 | 369,997 | 83,485 | 453,482 |
| Total Expenditures | <u>1,436,195</u> | <u>369,997</u> | <u>83,485</u> | <u>453,482</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(106,270)</u> | <u>(70,049)</u> | <u>(67,624)</u> | <u>(137,673)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers In | | | | |
| TSPLOST Special Revenue Fund | 106,270 | -- | 106,270 | 106,270 |
| Total Other Financing Sources (Uses) | <u>106,270</u> | <u>--</u> | <u>106,270</u> | <u>106,270</u> |
| Net Change in Fund Balances | <u>\$ --</u> | <u>\$ (70,049)</u> | <u>38,646</u> | <u>\$ (31,403)</u> |
| Fund Balances - Beginning | | | (70,049) | |
| Fund Balances - Ending | | | <u>\$ (31,403)</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

Fiduciary Funds

Combining Statement of Fiduciary Net Position

September 30, 2019

| | Private- Purpose Trust Fund | Agency Funds | | | | | Total |
|--|-----------------------------------|-------------------------------|------------------|---------------|---------------------|---------------------|-------------------|
| | Will Duncan | Clerk of Superior Court | Probate Court | Sheriff | Tax Commissioner | Magistrate Court | |
| ASSETS | | | | | | | |
| Cash | \$ 149,060 | \$ 45,287 | \$ 45,887 | \$ 10,626 | \$ 13,400 | \$ 5,526 | \$ 269,786 |
| Total Assets | <u>149,060</u> | <u>45,287</u> | <u>45,887</u> | <u>10,626</u> | <u>13,400</u> | <u>5,526</u> | <u>269,786</u> |
| LIABILITIES | | | | | | | |
| Due to Others | -- | 45,287 | 45,887 | 10,626 | 13,400 | 5,526 | 120,726 |
| Total Liabilities | <u>--</u> | <u>45,287</u> | <u>45,887</u> | <u>10,626</u> | <u>13,400</u> | <u>5,526</u> | <u>120,726</u> |
| NET POSITION | | | | | | | |
| Held in Trust for Pension Benefits and Other Purposes | \$ 149,060 | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ 149,060 |
| | <u>\$ 149,060</u> | <u>\$ --</u> | <u>\$ --</u> | <u>\$ --</u> | <u>\$ --</u> | <u>\$ --</u> | <u>\$ 149,060</u> |

SUPPLEMENTAL SCHEDULES

WILCOX COUNTY, GEORGIA

General Fund

Schedule of Revenues

For the Years Ended September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|--|---------------------|---------------------|
| REVENUES | | |
| Taxes | | |
| Real Property | \$ 2,893,457 | \$ 2,774,991 |
| Personal Property | 422,452 | 399,073 |
| Real Estate Transfer (Intangible) | 32,371 | 24,083 |
| General Sales and Use | 219,922 | 224,286 |
| Business | | |
| Insurance Premium | 279,075 | 258,817 |
| Financial Institution | 17,337 | 15,507 |
| Penalties and Interest on Delinquent Taxes | 40,130 | 42,799 |
| | <u>3,904,744</u> | <u>3,739,556</u> |
| Licenses and Permits | | |
| Non-Business | 17,805 | 21,294 |
| | <u>17,805</u> | <u>21,294</u> |
| Intergovernmental | <u>178,161</u> | <u>141,220</u> |
| Charges for Services | | |
| General Government | 137,667 | 134,643 |
| Public Safety | | |
| Ambulance Fees | 362,805 | 302,168 |
| Other Public Safety Fees | 9,148 | 5,041 |
| Street and Public Improvements | 23,539 | 22,086 |
| Culture and Recreation | 18,707 | 20,600 |
| | <u>551,866</u> | <u>484,538</u> |
| Fines and Forfeitures | <u>102,631</u> | <u>107,934</u> |
| Interest Revenue | <u>25,078</u> | <u>6,631</u> |
| Contributions and Donations | <u>4,600</u> | <u>10,572</u> |
| Miscellaneous | <u>68,205</u> | <u>63,640</u> |
| Total Revenues | <u>\$ 4,853,090</u> | <u>\$ 4,575,385</u> |

WILCOX COUNTY, GEORGIA

General Fund

Schedule of Expenditures

For the Years Ended September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|---|----------------|----------------|
| EXPENDITURES | | |
| Current | | |
| General Government | | |
| Governing Body | | |
| Personal Services and Employee Benefits | \$ 160,143 | \$ 173,099 |
| Purchased/Contracted Services | 102,384 | 83,274 |
| Supplies | 2,075 | 4,411 |
| Capital Outlay | -- | 4,161 |
| Total Governing Body | <u>264,602</u> | <u>264,945</u> |
| Elections | | |
| Personal Services and Employee Benefits | 65,635 | 61,260 |
| Purchased/Contracted Services | 18,166 | 18,801 |
| Supplies | 5,322 | 6,245 |
| Capital Outlay | -- | 2,246 |
| Total Elections | <u>89,123</u> | <u>88,552</u> |
| Tax Commissioner | | |
| Personal Services and Employee Benefits | 115,882 | 139,876 |
| Purchased/Contracted Services | 23,554 | 36,341 |
| Supplies | 13,391 | 11,347 |
| Capital Outlay | -- | 5,235 |
| Total Tax Commissioner | <u>152,827</u> | <u>192,799</u> |
| Tax Assessor | | |
| Personal Services and Employee Benefits | 87,598 | 72,153 |
| Purchased/Contracted Services | 59,650 | 57,212 |
| Supplies | 1,026 | 2,264 |
| Total Tax Assessor | <u>148,274</u> | <u>131,629</u> |
| Building and Plant | | |
| Personal Services and Employee Benefits | 10,089 | 4,052 |
| Purchased/Contracted Services | 26,888 | 22,833 |
| Supplies | 28,437 | 29,723 |
| Capital Outlay | 6,160 | 4,000 |
| Total Building and Plant | <u>71,574</u> | <u>60,608</u> |
| Total General Government | <u>726,400</u> | <u>738,533</u> |

WILCOX COUNTY, GEORGIA**General Fund****Schedule of Expenditures**

For the Years Ended September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|---|----------------|----------------|
| Judicial | | |
| Superior Court | | |
| Personal Services and Employee Benefits | 3,007 | 4,574 |
| Purchased/Contracted Services | 66,843 | 64,159 |
| Supplies | -- | 2,045 |
| Total Superior Court | <u>69,850</u> | <u>70,778</u> |
| Clerk of Superior Court | | |
| Personal Services and Employee Benefits | 126,067 | 125,517 |
| Purchased/Contracted Services | 28,539 | 26,745 |
| Supplies | 7,399 | 8,430 |
| Total Clerk of Superior Court | <u>162,005</u> | <u>160,692</u> |
| Magistrate Court | | |
| Supplies | -- | 492 |
| Total Magistrate Court | <u>--</u> | <u>492</u> |
| Probate Court | | |
| Personal Services and Employee Benefits | 180,522 | 189,450 |
| Purchased/Contracted Services | 15,496 | 17,720 |
| Supplies | 9,518 | 7,913 |
| Capital Outlay | 48,452 | 3,910 |
| Total Probate Court | <u>253,988</u> | <u>218,993</u> |
| Public Defender | | |
| Purchased/Contracted Services | 12,018 | 6,213 |
| Total Public Defender | <u>12,018</u> | <u>6,213</u> |
| Total Judicial | <u>497,861</u> | <u>457,168</u> |
| Public Safety | | |
| Sheriff | | |
| Personal Services and Employee Benefits | 457,581 | 444,251 |
| Purchased/Contracted Services | 77,315 | 73,477 |
| Supplies | 81,583 | 77,195 |
| Capital Outlay | -- | 11,010 |
| Other Costs | 21 | -- |
| Total Sheriff | <u>616,500</u> | <u>605,933</u> |
| Jail | | |
| Personal Services and Employee Benefits | 214,169 | 216,536 |
| Purchased/Contracted Services | 178,124 | 73,865 |
| Supplies | 43,963 | 58,322 |
| Total Jail | <u>436,256</u> | <u>348,723</u> |
| Fire | | |
| Personal Services and Employee Benefits | 1,630 | -- |
| Purchased/Contracted Services | 574 | 14,632 |
| Supplies | 312 | 3,366 |
| Capital Outlay | 7,560 | -- |
| Other Costs | 9,000 | 9,000 |
| Total Fire | <u>19,076</u> | <u>26,998</u> |

WILCOX COUNTY, GEORGIA**General Fund****Schedule of Expenditures**

For the Years Ended September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|---|------------------|------------------|
| Emergency Medical Services | | |
| Personal Services and Employee Benefits | 738,799 | 732,712 |
| Purchased/Contracted Services | 48,247 | 70,813 |
| Supplies | 68,919 | 80,737 |
| Capital Outlay | 45,665 | -- |
| Total Emergency Medical Services | <u>901,630</u> | <u>884,262</u> |
| Coroner | | |
| Personal Services and Employee Benefits | 1,781 | 1,772 |
| Purchased/Contracted Services | 13,084 | 16,019 |
| Supplies | 1,011 | 1,137 |
| Total Coroner | <u>15,876</u> | <u>18,928</u> |
| Emergency Management | | |
| Personal Services and Employee Benefits | 54,497 | 14,408 |
| Purchased/Contracted Services | 23,893 | 3,401 |
| Supplies | 9,617 | 86 |
| Capital Outlay | -- | 31,425 |
| Total Emergency Management | <u>88,007</u> | <u>49,320</u> |
| Total Public Safety | <u>2,077,345</u> | <u>1,934,164</u> |
| Public Works | | |
| Highways and Streets | | |
| Personal Services and Employee Benefits | 425,824 | 416,240 |
| Purchased/Contracted Services | 164,484 | 138,325 |
| Supplies | 132,124 | 125,367 |
| Capital Outlay | 466 | 6,950 |
| Total Highways and Streets | <u>722,898</u> | <u>686,882</u> |
| Solid Waste and Recycling | | |
| Personal Services and Employee Benefits | -- | 234 |
| Purchased/Contracted Services | 162,000 | 162,052 |
| Total Solid Waste and Recycling | <u>162,000</u> | <u>162,286</u> |
| Closure and Post-closure Care | | |
| Purchased/Contracted Services | 53,596 | 23,979 |
| Total Closure and Post-closure Care | <u>53,596</u> | <u>23,979</u> |
| Maintenance and Shop | | |
| Personal Services and Employee Benefits | 50,120 | 51,075 |
| Purchased/Contracted Services | 6,718 | 2,448 |
| Supplies | 8,730 | 7,588 |
| Total Maintenance and Shop | <u>65,568</u> | <u>61,111</u> |
| Total Public Works | <u>1,004,062</u> | <u>934,258</u> |

WILCOX COUNTY, GEORGIA

General Fund

Schedule of Expenditures

For the Years Ended September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|---|----------------|----------------|
| Health and Welfare | | |
| DFACS | | |
| Other Costs | 4,111 | 1,482 |
| Total DFACS | <u>4,111</u> | <u>1,482</u> |
| Transit System Vans | | |
| Purchased/Contracted Services | 92,794 | 65,277 |
| Supplies | -- | 2,650 |
| Capital Outlay | 9,249 | 45,469 |
| Total Transit System Vans | <u>102,043</u> | <u>113,396</u> |
| Other Health and Welfare | | |
| Purchased/Contracted Services | 6,229 | 945 |
| Other Costs | 40,504 | 40,504 |
| Total Other Health and Welfare | <u>46,733</u> | <u>41,449</u> |
| Total Health and Welfare | <u>152,887</u> | <u>156,327</u> |
| Culture and Recreation | | |
| Recreation | | |
| Personal Services and Employee Benefits | 55,428 | 62,518 |
| Purchased/Contracted Services | 41,200 | 13,950 |
| Supplies | 51,233 | 52,609 |
| Capital Outlay | 10,350 | -- |
| Total Recreation | <u>158,211</u> | <u>129,077</u> |
| Agri-Center | | |
| Purchased/Contracted Services | 13,145 | 13,221 |
| Supplies | 6,672 | 8,330 |
| Capital Outlay | 4,950 | -- |
| Total Agri-Center | <u>24,767</u> | <u>21,551</u> |
| Community Service Center | | |
| Purchased/Contracted Services | 14,476 | 7,352 |
| Supplies | 14,399 | 12,476 |
| Other Costs | 720 | 660 |
| Total Community Service Center | <u>29,595</u> | <u>20,488</u> |
| FSA Soil Conservation | | |
| Purchased/Contracted Services | 12,118 | 4,340 |
| Supplies | 5,435 | 6,817 |
| Total FSA Soil Conservation | <u>17,553</u> | <u>11,157</u> |
| Libraries | | |
| Other Costs | 11,645 | 11,645 |
| Total Libraries | <u>11,645</u> | <u>11,645</u> |
| Total Culture and Recreation | <u>241,771</u> | <u>193,918</u> |

WILCOX COUNTY, GEORGIA

General Fund

Schedule of Expenditures

For the Years Ended September 30, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|---|---------------------|---------------------|
| Housing and Development | | |
| County Extension | | |
| Personal Services and Employee Benefits | 25,184 | 29,808 |
| Purchased/Contracted Services | 25,495 | 22,611 |
| Supplies | 11,546 | 13,325 |
| Total County Extension | <u>62,225</u> | <u>65,744</u> |
| Forest Services | | |
| Other Costs | 18,529 | 17,544 |
| Total Forest Services | <u>18,529</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>90,754</u> | <u>93,288</u> |
| Debt Service | <u>--</u> | <u>122,000</u> |
| Total Expenditures | <u>\$ 4,791,080</u> | <u>\$ 4,629,656</u> |

WILCOX COUNTY, GEORGIA

Schedule of Projects Constructed with Special Sales Tax Proceeds

For the Year Ended September 30, 2019

| Project | Original Estimated Cost | Revised Estimated Cost | Expenditures | | | Estimated Percentage of Completion |
|--|-------------------------------|------------------------------|------------------|-------------------|-------------------|---|
| | | | Prior Years | Current Year | Total | |
| Referendum 4/1/2018 - 3/31/2024 | | | | | | |
| County Projects | \$ 1,950,000 | \$ 1,950,000 | | | | 17% |
| Improving, Upgrading & Repairing Roads, Streets & Bridges | | | 10,593 | 220,302 | 230,895 | |
| Acquiring Materials for Roads, Streets & Bridges | | | -- | -- | -- | |
| Repairing, Renovating, Upgrading & Improving County-owned Buildings & Facilities | | | -- | 42,415 | 42,415 | |
| Acquiring EMS & Law Enforcement Vehicles | | | -- | 16,906 | 16,906 | |
| Acquiring Fire & Rescue Equipment & Vehicles | | | -- | 21,850 | 21,850 | |
| Constructing, Equipping & Furnishing a new EMS Building & Fire Stations | | | -- | -- | -- | |
| Repairing, Renovating, Upgrading & Improving Buildings, Facilities, Parks & Grounds of the Recreation Department | | | -- | 3,000 | 3,000 | |
| Acquiring Recreational Fixtures & Equipment | | | -- | 8,499 | 8,499 | |
| Acquiring, Installing, Upgrading, Improving & Extending Water & Sewer Connections | | | -- | -- | -- | |
| Abbeville | 175,000 | 175,000 | 14,932 | 30,810 | 45,742 | 26% |
| Pineview | 100,000 | 100,000 | 8,532 | 17,606 | 26,138 | 26% |
| Pitts | 100,000 | 100,000 | 8,532 | 17,606 | 26,138 | 26% |
| Rochelle | 175,000 | 175,000 | 14,932 | 30,810 | 45,742 | 26% |
| | <u>\$ 2,500,000</u> | <u>\$ 2,500,000</u> | <u>\$ 57,521</u> | <u>\$ 409,804</u> | <u>\$ 467,325</u> | |
| SPLOST 2018 Capital Projects Fund | | | | | | |
| Total Expenditures | | | | <u>\$ 409,804</u> | <u>\$ 409,804</u> | |

WILCOX COUNTY, GEORGIA

Community Development Block Grant

Project Cost Schedule

Grant Award Number 17p-y-156-1-5967

From Inception and for the Year Ended September 30, 2019

| Program Activity | CDBG Activity Number | Project Authorization | Revised Project Authorization | Prior Year | Current Year | Total To Date | Questioned Costs (If Applicable) |
|--|-----------------------------|------------------------------|--------------------------------------|-------------------|---------------------|----------------------|---|
| Contingencies-Unprogrammed Funds | C-022-00 | \$ 54,982 | \$ 54,982 | \$ -- | \$ -- | \$ -- | \$ -- |
| Engineering-Street Improvements / Flood & Drainage | T-03K-00 | 34,000 | 34,000 | 11,079 | 22,921 | 34,000 | -- |
| Street Improvements | P-03K-01 | 395,797 | 395,797 | -- | 270,518 | 270,518 | -- |
| Flood & Drainage Facilities | P-03K-02 | 100,000 | 100,000 | -- | 159,998 | 159,998 | -- |
| Administration | A-21A-00 | 37,326 | 37,326 | 10,892 | 21,784 | 32,676 | -- |
| | | <u>\$ 622,105</u> | <u>\$ 622,105</u> | <u>\$ 21,971</u> | <u>\$ 475,221</u> | <u>\$ 497,192</u> | <u>\$ --</u> |

Community Development Block Grant

Source & Application of Funds Schedule

Grant Award Number 17p-y-156-1-5967

From Inception and for the Year Ended September 30, 2019

| | |
|---|-------------------|
| I. Total Fiscal Year <u>2017</u> CDBG Funds Awarded to Recipient: | <u>\$ 622,105</u> |
| II. Total Amount Drawdown by Recipient from DCA: | <u>\$ 223,048</u> |
| III. Less: CDBG Funds Expended by Recipient: | <u>\$ 223,048</u> |
| IV. Amount of Fiscal Year <u>2017</u> CDBG Funds held by Recipient: | <u>\$ --</u> |

MEEKS CPA, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

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

To the Board of County Commissioners
Wilcox County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilcox County, Georgia, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise Wilcox County, Georgia's basic financial statements, and have issued our report thereon dated September 30, 2020. 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 and therefore material weakness or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a material weakness.

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 as item 2019-2.

Wilcox County, Georgia's Response to Findings

Wilcox County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Wilcox County, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

MEEKS CPA, LLP

Ocilla, Georgia
September 30, 2020

WILCOX COUNTY, GEORGIA

Schedule of Findings and Responses

For the Year Ended September 30, 2019

2019-001

Condition

Beginning equity balances did not agree with the prior year ending balances.

Recommendation

An equity roll-forward should be properly performed and unusual or reconciling items should be investigated and resolved in a timely manner. Management should periodically review equity accounts to ensure amounts are valid and in compliance with the County's policies and procedures.

Views of Responsible Officials and Planned Corrective Action

The County will review the general ledger equity accounts on a monthly basis to determine that they are properly balanced.

2019-002

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.