

**WILCOX COUNTY, GEORGIA**  
**Annual Financial Report**  
**For The Fiscal Year Ended**  
**September 30, 2020**

**ECKLER CPA, LLC**  
Certified Public Accountants  
& Advisors



# WILCOX COUNTY, GEORGIA

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## *Annual Financial Report*

For The Fiscal Year Ended September 30, 2020

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# WILCOX COUNTY, GEORGIA

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## *Annual Financial Report*

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of County Commissioners  
Wilcox County, Georgia

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilcox County, Georgia as of and for the year ended September 30, 2020, 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 67.5 percent, 41.6 percent, and 97.3 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, 2020, 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 March 22, 2022, 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.

*ECKLER CPA, LLC*

Fitzgerald, Georgia  
March 22, 2022

## **BASIC FINANCIAL STATEMENTS**



## WILCOX COUNTY, GEORGIA

### Statement of Net Position

September 30, 2020

	Primary Government		Component Units	
	Governmental Activities	Primary Government	Board of Health	Development Authority
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 2,198,090	\$ 2,198,090	\$ 327,708	\$ 159,019
Receivables (Net of Allowance for Uncollectibles)	348,948	348,948	--	--
Prepaid Items	95,521	95,521	--	--
Capital Assets Not Being Depreciated	334,602	334,602	--	--
Capital Assets Net of Accumulated Depreciation	4,394,761	4,394,761	2,506	--
Total Assets	<u>7,371,922</u>	<u>7,371,922</u>	<u>330,214</u>	<u>159,019</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension	132,717	132,717	--	--
Proportionate Share of Collective Deferred Outflows	--	--	36,926	--
Total Deferred Outflows of Resources	<u>132,717</u>	<u>132,717</u>	<u>36,926</u>	<u>--</u>
<b>LIABILITIES</b>				
Accounts Payable	163,809	163,809	--	--
Accrued Liabilities	87,687	87,687	--	--
Compensated Absences Payable	1,931	1,931	--	--
Intergovernmental Payable	10,741	10,741	--	--
Unearned Revenue	134,077	134,077	--	--
Noncurrent Liabilities				
Due within One Year	63,243	63,243	2,632	--
Due in more than One Year	895,042	895,042	164,601	--
Total Liabilities	<u>1,356,530</u>	<u>1,356,530</u>	<u>167,233</u>	<u>--</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension	128,873	128,873	--	--
Proportionate Share of Collective Deferred Inflows	--	--	86,403	--
Total Deferred Inflows of Resources	<u>128,873</u>	<u>128,873</u>	<u>86,403</u>	<u>--</u>
<b>NET POSITION</b>				
Net Investment in Capital Assets	4,631,269	4,631,269	2,506	--
Restricted For				
Public Works	304,726	304,726	--	--
Capital Outlay	340,056	340,056	--	--
Prior Year Program Income	--	--	94,647	--
Unrestricted	743,185	743,185	16,351	159,019
Total Net Position	<u>\$ 6,019,236</u>	<u>\$ 6,019,236</u>	<u>\$ 113,504</u>	<u>\$ 159,019</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, 2020

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES		
		Charges For Services	Operating Grants & Contributions	Capital Grants & Contributions
<b>Primary Government</b>				
<b>Governmental Activities</b>				
General Government	\$ 1,099,246	\$ 218,183	\$ 13,666	\$ --
Judicial	506,949	61,659	--	--
Public Safety	2,363,367	508,526	228,664	--
Public Works	2,321,755	24,592	--	106,627
Health and Welfare	160,544	--	102,469	--
Culture and Recreation	312,641	12,673	2,700	--
Housing and Development	97,347	--	--	--
Interest on Long-Term Debt	4,358	--	--	--
Total Governmental Activities	6,866,207	825,633	347,499	106,627
Total Primary Government	\$ 6,866,207	\$ 825,633	\$ 347,499	\$ 106,627
<b>Component Units</b>				
Board of Health	\$ 316,284	\$ 113,162	\$ 248,008	\$ --
Development Authority	--	--	10,000	--
Total Component Units	\$ 316,284	\$ 113,162	\$ 258,008	\$ --
General Revenues				
Taxes				
General Property				
General Sales and Use				
Selective Sales and Use				
Business				
Penalties and Interest on Delinquent Taxes				
State Government Payments in Lieu of Taxes				
Interest Revenue				
Miscellaneous				
Gain on Disposition of Capital Assets				
Total General Revenues				
Change in Net Position				
Net Position - Beginning				
Net Position - Ending				

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

<b>NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION</b>			
<b>Primary Government</b>		<b>Component Units</b>	
<b>Governmental Activities</b>	<b>Total</b>	<b>Board of Health</b>	<b>Development Authority</b>
\$ (867,397)	\$ (867,397)		
(445,290)	(445,290)		
(1,626,177)	(1,626,177)		
(2,190,536)	(2,190,536)		
(58,075)	(58,075)		
(297,268)	(297,268)		
(97,347)	(97,347)		
(4,358)	(4,358)		
<u>(5,586,448)</u>	<u>(5,586,448)</u>		
<u>(5,586,448)</u>	<u>(5,586,448)</u>		
		\$ 44,886	\$ --
		--	10,000
		<u>44,886</u>	<u>10,000</u>
3,395,595	3,395,595	--	--
1,278,890	1,278,890	--	--
65	65	--	--
317,172	317,172	--	--
58,586	58,586	--	--
27,755	27,755	--	--
17,546	17,546	--	124
21,514	21,514	--	--
9,460	9,460	--	--
<u>5,126,583</u>	<u>5,126,583</u>	<u>--</u>	<u>124</u>
(459,865)	(459,865)	44,886	10,124
6,479,101	6,479,101	68,618	148,895
<u>\$ 6,019,236</u>	<u>\$ 6,019,236</u>	<u>\$ 113,504</u>	<u>\$ 159,019</u>

## WILCOX COUNTY, GEORGIA

### Governmental Funds

### Balance Sheet

September 30, 2020

	General	E-911	SPLOST 2018
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 1,635,360	\$ 11,616	\$ 301,974
Receivables (Net of Allowance for Uncollectibles)	220,974	11,164	48,823
Due From Other Funds	1,650	--	--
Total Assets	\$ 1,857,984	\$ 22,780	\$ 350,797
<b>LIABILITIES</b>			
Accounts Payable	\$ 106,214	\$ 53,000	\$ --
Accrued Liabilities	87,687	--	--
Compensated Absences Payable	1,931	--	--
Intergovernmental Payable	--	--	10,741
Due To Other Funds	14,716	--	--
Unearned Revenue	133,991	--	--
Total Liabilities	344,539	53,000	10,741
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Revenue			
Property Taxes	58,670	--	--
Ambulance Fees	12,853	--	--
Intergovernmental	--	--	--
Total Deferred Inflows of Resources	71,523	--	--
<b>FUND BALANCES</b>			
Restricted	--	--	340,056
Assigned	--	--	--
Unassigned	1,441,922	(30,220)	--
Total Fund Balances	1,441,922	(30,220)	340,056
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,857,984	\$ 22,780	\$ 350,797

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>TSPLOST</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ --	\$ 249,140	\$ 2,198,090
38,279	29,708	348,948
14,716	57,064	73,430
<u>\$ 52,995</u>	<u>\$ 335,912</u>	<u>\$ 2,620,468</u>
\$ --	4,595	163,809
--	--	87,687
--	--	1,931
--	--	10,741
57,064	1,650	73,430
--	86	134,077
<u>57,064</u>	<u>6,331</u>	<u>471,675</u>
--	131	58,801
--	--	12,853
38,280	--	38,280
<u>38,280</u>	<u>131</u>	<u>109,934</u>
--	304,726	644,782
--	26,390	26,390
(42,349)	(1,666)	1,367,687
<u>(42,349)</u>	<u>329,450</u>	<u>2,038,859</u>
<u>\$ 52,995</u>	<u>\$ 335,912</u>	
		4,729,363
		109,934
		95,521
		132,717
	\$ (98,094)	
	(74,190)	
	(548,242)	
	<u>(237,759)</u>	
		(958,285)
		<u>(128,873)</u>
		<u>\$ 6,019,236</u>

## WILCOX COUNTY, GEORGIA

### Governmental Funds

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

For the Year Ended September 30, 2020

	General	E-911	SPLOST 2018
<b>REVENUES</b>			
Taxes	\$ 4,059,582	\$ 65	\$ 508,026
Licenses and Permits	23,091	--	--
Intergovernmental	373,370	--	--
Charges for Services	622,417	144,562	--
Fines and Forfeitures	51,932	--	--
Investment Income	13,296	339	442
Contributions and Donations	1,700	--	--
Miscellaneous	56,741	--	--
Total Revenues	<u>5,202,129</u>	<u>144,966</u>	<u>508,468</u>
<b>EXPENDITURES</b>			
Current			
General Government	980,195	--	--
Judicial	518,506	--	--
Public Safety	2,126,774	182,432	--
Public Works	1,282,473	--	--
Health and Welfare	155,555	--	--
Culture and Recreation	329,840	--	--
Housing and Development	122,809	--	--
Capital Outlay	--	--	221,347
Debt Service	--	--	44,714
Intergovernmental	--	--	111,738
Total Expenditures	<u>5,516,152</u>	<u>182,432</u>	<u>377,799</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(314,023)</u>	<u>(37,466)</u>	<u>130,669</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	184,700	29,432	--
Transfers Out	(29,432)	--	--
Proceeds of Capital Asset Dispositions	5,050	--	--
Insurance Recoveries	31,975	--	--
Total Other Financing Sources (Uses)	<u>192,293</u>	<u>29,432</u>	<u>--</u>
Net Change in Fund Balances	<u>(121,730)</u>	<u>(8,034)</u>	<u>130,669</u>
Fund Balances - Beginning	<u>1,563,652</u>	<u>(22,186)</u>	<u>209,387</u>
Fund Balances - Ending	<u>\$ 1,441,922</u>	<u>\$ (30,220)</u>	<u>\$ 340,056</u>

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

<b>TSPLOST</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 146,908	\$ 370,888	\$ 5,085,469
--	--	23,091
--	106,369	479,739
--	--	766,979
--	11,278	63,210
--	3,911	17,988
--	--	1,700
--	1,000	57,741
<u>146,908</u>	<u>493,446</u>	<u>6,495,917</u>
--	--	980,195
--	--	518,506
--	10,934	2,320,140
--	22,535	1,305,008
--	--	155,555
--	--	329,840
--	--	122,809
157,854	644,982	1,024,183
--	--	44,714
--	--	111,738
<u>157,854</u>	<u>678,451</u>	<u>6,912,688</u>
<u>(10,946)</u>	<u>(185,005)</u>	<u>(416,771)</u>
--	109,782	323,914
--	(294,482)	(323,914)
--	--	5,050
--	--	31,975
--	(184,700)	37,025
<u>(10,946)</u>	<u>(369,705)</u>	<u>(379,746)</u>
<u>(31,403)</u>	<u>699,155</u>	<u>2,418,605</u>
<u>\$ (42,349)</u>	<u>\$ 329,450</u>	<u>\$ 2,038,859</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, 2020

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* \$ (379,746)

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	379,753
Depreciation Expense	(347,049)
	<u>32,704</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	(19,000)
Accumulated Depreciation	7,917
	<u>(11,083)</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	(42,038)
Charges for Services	(80,356)
Intergovernmental	6,877
	<u>(115,517)</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	40,356
	<u>40,356</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	(2,727)
Pensions	(17,826)
Landfill Closure and Post-Closure Care Costs	(17,959)
Prepaid Items	11,933
	<u>(26,579)</u>

Change in net position of governmental activities reported in the *Statement of Activities* \$ (459,865)

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



**WILCOX COUNTY, GEORGIA**

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***Fiduciary Funds***

**Statement of Fiduciary Net Position**

September 30, 2020

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	<b>Will Duncan Private- Purpose Trust Fund</b>	<b>Agency Funds</b>
<b>ASSETS</b>		
Cash	\$ 149,113	\$ 363,889
Total Assets	<u>149,113</u>	<u>363,889</u>
<b>LIABILITIES</b>		
Due to Others	--	363,889
Total Liabilities	<u>--</u>	<u>363,889</u>
<b>NET POSITION</b>		
Held in Trust for Pension Benefits and Other Purposes	<u>\$ 149,113</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, 2020**

	<b>Will Duncan Private- Purpose Trust Fund</b>
<b>ADDITIONS</b>	
Interest and Dividends	\$ 53
Total Additions	<u>53</u>
Changes in Net Position	53
Net Position - Beginning	149,060
Net Position - Ending	<u><u>\$ 149,113</u></u>

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

## WILCOX COUNTY, GEORGIA

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### **Notes to the Financial Statements**

September 30, 2020

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#### **I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **A. Reporting Entity**

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

##### *Discretely Presented Component Units*

The Wilcox County 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

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### *Notes to the Financial Statements*

September 30, 2020

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#### **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

**Notes to the Financial Statements**

September 30, 2020

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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**

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**Notes to the Financial Statements**  
September 30, 2020

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**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

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### **Notes to the Financial Statements**

September 30, 2020

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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

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### ***Notes to the Financial Statements***

September 30, 2020

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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, 2020

## 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, 2020, 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	\$ 293,604	\$ 302,333	\$ (8,729)
Elections	122,160	154,455	(32,295)
Tax Commissioner	157,439	168,981	(11,542)
Tax Assessor	213,933	236,484	(22,551)
Board of Equalization	--	1,376	(1,376)
Building and Plant	105,700	107,414	(1,714)
Other General Government	2,585	9,152	(6,567)
Superior Court	67,318	74,292	(6,974)
Clerk of Superior Court	164,872	194,207	(29,335)
Probate Court	214,968	225,628	(10,660)
Public Defender	11,918	24,379	(12,461)
Sheriff	604,816	679,508	(74,692)
Jail	335,020	373,585	(38,565)
Emergency Medical Services	919,941	953,927	(33,986)
Highways and Streets	874,201	1,023,078	(148,877)
Maintenance and Shop	78,764	79,662	(898)
Transit System Vans	101,200	106,572	(5,372)
Other Health and Welfare	43,273	47,493	(4,220)
Recreation	153,030	219,716	(66,686)
Community Service Center	23,450	27,761	(4,311)
FSA Soil Conservation	16,354	53,330	(36,976)
County Extension	63,994	94,421	(30,427)
Forest Services	17,544	18,388	(844)
Transfers Out	27,728	29,432	(1,704)
E-911 Special Revenue Fund	132,928	182,432	(49,504)
Cedar Creek Fire Special Revenue Fund	6,652	6,844	(192)

**WILCOX COUNTY, GEORGIA**

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***Notes to the Financial Statements***  
**September 30, 2020**

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**C. Deficit Fund Equity**

The following funds had deficit fund equity at September 30, 2020:

E-911 Special Revenue Fund	\$ 30,220
TSPLOST Capital Projects Fund	42,349
Cedar Creek Fire Special Revenue Fund	1,666

**WILCOX COUNTY, GEORGIA**

**Notes to the Financial Statements**  
September 30, 2020

**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, 2020, 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. Investments**

Credit risk. The County does not have a formal investment policy for credit risk. The County's investments in Georgia Fund 1 are rated AA+ by Standard & Poor's. Georgia Fund 1, created by OCGA 36-83-8, is a stable net asset value investment pool offered by the State of Georgia to counties, municipalities, public colleges and universities, boards of education, special districts, state agencies, and other authorized entities as a conservative, efficient, and liquid investment alternative. The primary investment objectives of Georgia Fund 1 are safety of capital, liquidity, yield, and diversification with primary emphasis on safety of capital and liquidity. Georgia Fund 1 deposits are not guaranteed or insured by any bank, the Federal Deposit Insurance Corporation, the Federal Reserve Board, or any state agency. The State of Georgia Office of the State Treasurer manages Georgia Fund 1 in a manner consistent with Rule 2a-7 (of the Investment Company Act of 1940) like funds. Georgia Fund 1 is managed to maintain a \$1 value and a weighted average maturity of 60 days or less, with the maximum maturity of any investment limited to 397 days.

**C. Receivables**

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

	General	E-911	SPLOST 2018	TSPLOST	Nonmajor Governmental Funds	Total
Taxes	\$ 107,452	\$ --	\$ --	\$ --	\$ 131	\$ 107,583
Accounts	306,784	12	--	--	--	306,796
Intergovernmental	41,344	11,152	48,823	38,279	29,577	169,175
Gross Receivables	455,580	11,164	48,823	38,279	29,708	583,554
Less: Allowance for Uncollectibles	(234,606)	--	--	--	--	(234,606)
	<u>\$ 220,974</u>	<u>\$ 11,164</u>	<u>\$ 48,823</u>	<u>\$ 38,279</u>	<u>\$ 29,708</u>	<u>\$ 348,948</u>

**WILCOX COUNTY, GEORGIA**

**Notes to the Financial Statements**  
September 30, 2020

**D. Capital Assets**

Capital asset activity for the year ended September 30, 2020, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital Assets, Not Being Depreciated				
Land	\$ 334,602	\$ --	\$ --	\$ 334,602
Construction In Progress	42,415	5,645	(48,060)	--
Total Capital Assets, Not Being Depreciated	<u>377,017</u>	<u>5,645</u>	<u>(48,060)</u>	<u>334,602</u>
Capital Assets, Being Depreciated				
Buildings	3,139,146	48,060	--	3,187,206
Infrastructure	2,946,075	--	--	2,946,075
Improvements Other Than Buildings	188,514	--	--	188,514
Machinery and Equipment	3,280,571	374,108	(19,000)	3,635,679
Total Capital Assets, Being Depreciated	<u>9,554,306</u>	<u>422,168</u>	<u>(19,000)</u>	<u>9,957,474</u>
Less Accumulated Depreciation For				
Buildings	(1,723,860)	(66,348)	--	(1,790,208)
Infrastructure	(692,748)	(73,651)	--	(766,399)
Improvements Other Than Buildings	(175,857)	(2,802)	--	(178,659)
Machinery and Equipment	(2,631,116)	(204,248)	7,917	(2,827,447)
Total Accumulated Depreciation	<u>(5,223,581)</u>	<u>(347,049)</u>	<u>7,917</u>	<u>(5,562,713)</u>
Total Capital Assets, Being Depreciated, Net	<u>4,330,725</u>	<u>75,119</u>	<u>(11,083)</u>	<u>4,394,761</u>
Governmental Activities Capital Assets, Net	<u>\$ 4,707,742</u>	<u>\$ 80,764</u>	<u>\$ (59,143)</u>	<u>\$ 4,729,363</u>

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

Governmental Activities	
General Government	\$ 37,007
Judicial	10,583
Public Safety	102,558
Public Works	158,617
Health and Welfare	7,088
Culture and Recreation	30,786
Housing and Development	410
Total Depreciation Expense	<u>\$ 347,049</u>

**WILCOX COUNTY, GEORGIA**

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**Notes to the Financial Statements**  
September 30, 2020

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

The composition of interfund balances as of September 30, 2020 was as follows:

*Due From / To Other Funds*

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 1,650
TSPLOST Capital Projects Fund	General Fund	14,716
Nonmajor Governmental Funds	TSPLOST Capital Projects Fund	57,064
		<u>\$ 73,430</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, 2020 was as follows:

*Interfund Transfers*

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 184,700
E-911 Special Revenue Fund	General Fund	29,432
Nonmajor Governmental Funds	Nonmajor Governmental Funds	109,782
		<u>\$ 323,914</u>

A Nonmajor Governmental Fund transferred \$4,700 to the General Fund to finance jail costs. A Nonmajor Governmental Fund transferred \$180,000 in TSPLOST proceeds to the General Fund to finance expenditures. The General Fund transferred \$29,432 to a Nonmajor Governmental fund to finance E-911 operations. A Nonmajor Governmental Fund transferred \$109,782 in TSPLOST proceeds to Nonmajor Governmental Funds to finance projects.

**F. Lease Obligations**

The County has entered into lease agreements as lessee for financing the acquisition of capital assets. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. Amortization for the period is included in depreciation. Capital assets subject to lease obligations at September 30, 2020 were as follows:

	<u>Governmental</u>
	<u>Activities</u>
Machinery and Equipment	\$ 209,679
Less: Accumulated Depreciation	(110,666)
Total	<u>\$ 99,013</u>

## WILCOX COUNTY, GEORGIA

### Notes to the Financial Statements

September 30, 2020

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2020 were as follows:

Year Ending September 30	Governmental Activities
2021	\$ 45,662
2022	28,755
2023	27,807
2024	1,448
2025	--
Total Minimum Lease Payments	103,672
Less: Amounts Representing Interest	(5,578)
Present Value of Minimum Lease Payments	<u>\$ 98,094</u>

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

Long-term liability activity for the year ended September 30, 2020, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	\$ 71,463	\$ 5,910	\$ (3,183)	\$ 74,190	\$ --
Net Pension Liability	683,836	297,131	(432,725)	548,242	--
Capital Leases	138,450	--	(40,356)	98,094	42,493
Closure and Post-Closure Care Costs	219,800	17,959	--	237,759	20,750
	<u>\$ 1,113,549</u>	<u>\$ 321,000</u>	<u>\$ (476,264)</u>	<u>\$ 958,285</u>	<u>\$ 63,243</u>

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

### H. 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**

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**Notes to the Financial Statements**

September 30, 2020

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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, 2020, the County's actuarially determined contribution was \$71,361.

The County's net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2020 based on employee data as of January 1, 2019.

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. Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2019 (Pre-Retirement: Employee, Post-Retirement: Retiree)										

ACCG acts as Trustee of the Plan and Trust established by each Employer under this Plan in accordance with and subject to the terms, conditions and provisions set forth in the Plan and Trust, including the Adoption Agreement executed by each separate employer. The Plan is managed by a Board of Trustees (the "Trustees") appointed by the Board of Managers of the ACCG. Contributions to the Plan are held, managed and invested by the Trustees in accordance with the investment guidelines (detailed in the Statement of Investment Objectives and Guidelines executed by the Trustees on June 8, 2012) and with investment management agreements between the ACCG Pension Trust and one or more asset managers. The Trustees also engage UBS Financial Services, Inc. as an independent investment consulting firm to assist the Plan in the attainment of its objectives and to monitor compliance with the adopted objectives and guidelines.

**WILCOX COUNTY, GEORGIA**

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**Notes to the Financial Statements**

September 30, 2020

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- A. To achieve a total rate of investment return consistent with investment benchmarks and guidelines and actuarial assumptions;
- B. To earn a real return that exceeds inflation (CPI) over any rolling three to five-year period or market cycle; and
- C. To satisfy all fiduciary and other controlling laws and regulations.

These objectives shall be accomplished using a portfolio of fixed income and equity investments in a total mix which has been assigned to each Manager and which the Trustees feel is conducive to participation in rising markets while allowing for adequate protection in falling markets. It is the intention of the Trustees to give each Manager full investment discretion with the exception of any restrictions specifically noted to each investment manager.

Investment Return Assumptions

Estimated 65th percentile return based on UBS Capital Market Assumptions	6.10%
Five year performance in excess of benchmarks	<u>0.90%</u>
Assumed annual investment return	<u><u>7.00%</u></u>

The Trustees shall rebalance the portfolio at least annually for asset allocation purposes. The guidelines for allocations are: equities shall not exceed 70% of total Plan assets, valued at cost; fixed Income shall be targeted at 30% of total Plan assets, valued at cost.

The Trustees' guidelines for asset allocation are as follows:

Asset Class	Target Allocation	Range
Fixed Income	30%	25% - 35%
Large Cap	30%	25% - 35%
Mid Cap	5%	2.5% - 10%
Small Cap	5%	2.5% - 10%
REIT	5%	2.5% - 10%
International	15%	10% - 20%
Multi Cap	5%	2.5% - 10%
Global Allocation	5%	2.5% - 10%
	<u><u>100%</u></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.



**WILCOX COUNTY, GEORGIA**

**Notes to the Financial Statements**  
September 30, 2020

The changes in net pension liability for the year ended September 30, 2020, were as follows.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances - Beginning	\$ 2,204,324	\$ 1,520,488	\$ 683,836
Changes for the Year			
Service Cost	23,915	--	23,915
Interest	150,560	--	150,560
Differences Between Expected and Actual Experience	(48,389)	--	(48,389)
Changes of Assumptions	96,770	--	96,770
Contributions - Employer	--	71,361	(71,361)
Contributions - Employee	--	--	--
Net Investment Income	--	312,975	(312,975)
Benefit Payments	(106,941)	(106,941)	--
Administrative Expense	--	(18,145)	18,145
Other Changes	--	(7,741)	7,741
Net Changes	115,915	251,509	(135,594)
Balances - Ending	\$ 2,320,239	\$ 1,771,997	\$ 548,242

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

- The mortality table was changed from RP-2000 with Scale AA projected to 2018 to Pub-2010 GE (50%) & PS (50%) Amount Weighted with Scale AA to 2019.

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	Current	1% Increase
	(6.00%)	Discount Rate (7.00%)	(8.00%)
Net Pension Liability	\$ 834,971	\$ 548,242	\$ 308,140

**WILCOX COUNTY, GEORGIA**

**Notes to the Financial Statements**

September 30, 2020

For the year ended September 30, 2020, the County recognized pension expense of \$156,391. At September 30, 2020, 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	\$ 4,086	\$ 39,759
Changes in assumptions	61,427	--
Net difference between projected and actual earnings on pension plan investments	--	89,114
Contributions subsequent to the measurement date	67,204	--
	<u>\$ 132,717</u>	<u>\$ 128,873</u>

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

<u>Year Ending September 30</u>	
2021	\$ 3,535
2022	(24,313)
2023	(1,948)
2024	(40,634)
2025	--
Thereafter	--
	<u>\$ (63,360)</u>

**Defined Contribution Plan**

The County sponsors a 401a Defined Contribution Plan administered by GEBCorp, a third-party service provider. County commissioners and full-time employees with three years of service after the effective date of the plan are eligible to participate in the plan. Provisions of the plan were established by the County's execution of an adoption agreement. Employee contributions are not required or permitted. The County is required to contribute 2% of each participant's compensation and a matching contribution equal to 100% of the first 4% on amounts participants contribute to the 457(b) Deferred Compensation Plan. The matching contribution shall be no more than 4% of compensation. All contributions and other requirements established by the adoption agreement may be amended by the County at any time. The County did not make contributions during the year. For the year ended September 30, 2020, the County recognized pension expense of \$71,171 and the liability outstanding at September 30, 2020 was \$71,171.

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

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for five years after closure. The County stopped accepting waste on April 8, 1994 and is awaiting final approval of closure. The County continues to pay approximately \$18,000 annually for monitoring and engineers estimate this amount will continue to be paid for the next 10 years. This exact time period cannot be determined. The County's estimated liability for post-closure care costs at September 30, 2020 was \$237,759. Actual costs may be higher due to inflation or deflation, revisions to laws or regulations, or changes in technology.

**WILCOX COUNTY, GEORGIA**

**Notes to the Financial Statements**  
September 30, 2020

**J. Fund Balances**

The classifications of fund balances of governmental funds at September 30, 2020 were as follows:

	General	E-911	SPLOST 2018	TSPLOST	Other Governmental Funds	Total Governmental Funds
Restricted						
Public Works	\$ --	\$ --	\$ --	\$ --	\$ 304,726	\$ 304,726
Capital Outlay	--	--	340,056	--	--	340,056
	--	--	340,056	--	304,726	644,782
Assigned						
Public Safety	--	--	--	--	26,390	26,390
	--	--	--	--	26,390	26,390
Unassigned, Reported In						
General Fund	1,441,922	--	--	--	--	1,441,922
Special Revenue Funds	--	(30,220)	--	--	(1,666)	(31,886)
Capital Projects Funds	--	--	--	(42,349)	--	(42,349)
	1,441,922	(30,220)	--	(42,349)	(1,666)	1,367,687
Total Fund Balances	\$ 1,441,922	\$ (30,220)	\$ 340,056	\$ (42,349)	\$ 329,450	\$ 2,038,859

**K. Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. Settled claims from these risks have not exceeded insurance coverage for the past three years. To cover the risks, the County is a member of the Association County Commissioners of Georgia - Interlocal Risk Management Agency (ACCG-IRMA). The ACCG-IRMA operates under the authority of O.C.G.A. 36-85-1 et Seq. and administers group self-insurance funds, which receive contributions of its members in order to pool the risks of general liability, motor vehicle liability and property damage. Through participation in the agency, members jointly purchase insurance with other counties participating in and belonging to the agency and are coinsured under master policies with the total premium apportioned among the participants. The County is jointly and severally liable for all legal obligations of the funds which arise out of an event which occurs while the County is a member of the fund. The County's deductibles for coverage range from \$1,000 to \$2,500 with various limits of liability up to \$5,000,000 for liability and \$10,390,438 for property.

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

**WILCOX COUNTY, GEORGIA**

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***Notes to the Financial Statements***

September 30, 2020

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**L. Commitments and Contingencies**

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

**M. Joint Ventures**

Under Georgia law, the County, in conjunction with other cities and counties in the seventeen County Central Georgia area, is a member of the Heart of Georgia Regional Commission and is required to pay annual dues thereto. During its year ended September 30, 2020, 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

**N. Reclassifications**

The Special Projects Fund is used to account for Local Maintenance & Improvement Grant proceeds. In prior years, the Special Projects Fund was accounted for as a capital projects fund. For fiscal year 2020, the Special Projects Fund was reclassified and accounted for as a special revenue fund.

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**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, 2020

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 3,968,200	\$ 3,968,200	\$ 4,059,582	\$ 91,382
Licenses and Permits	21,000	21,000	23,091	2,091
Intergovernmental	138,250	248,055	373,370	125,315
Charges for Services	385,200	385,200	622,417	237,217
Fines and Forfeitures	110,300	110,300	51,932	(58,368)
Interest Revenue	22,500	22,500	13,296	(9,204)
Contributions and Donations	3,500	3,500	1,700	(1,800)
Miscellaneous	61,400	65,900	56,741	(9,159)
Total Revenues	<u>4,710,350</u>	<u>4,824,655</u>	<u>5,202,129</u>	<u>377,474</u>
<b>EXPENDITURES</b>				
Governing Body	293,604	293,604	302,333	(8,729)
Elections	103,995	122,160	154,455	(32,295)
Tax Commissioner	157,439	157,439	168,981	(11,542)
Tax Assessor	213,933	213,933	236,484	(22,551)
Board of Equalization	--	--	1,376	(1,376)
Building and Plant	105,700	105,700	107,414	(1,714)
Other General Government	150,000	2,585	9,152	(6,567)
Superior Court	67,318	67,318	74,292	(6,974)
Clerk of Superior Court	164,872	164,872	194,207	(29,335)
Probate Court	214,968	214,968	225,628	(10,660)
Public Defender	11,918	11,918	24,379	(12,461)
Sheriff	604,816	604,816	679,508	(74,692)
Jail	335,020	335,020	373,585	(38,565)
Emergency Medical Services	900,141	919,941	953,927	(33,986)
Coroner	21,445	21,445	19,335	2,110
Emergency Management	118,925	139,565	100,419	39,146
Highways and Streets	689,986	874,201	1,023,078	(148,877)
Solid Waste and Recycling	162,060	162,060	148,500	13,560
Closure and Post-closure Care	40,000	40,000	31,233	8,767
Maintenance and Shop	78,764	78,764	79,662	(898)
DFACS	5,000	5,000	1,490	3,510
Transit System Vans	101,200	101,200	106,572	(5,372)
Other Health and Welfare	43,273	43,273	47,493	(4,220)
Recreation	134,130	153,030	219,716	(66,686)
Rec Center & Gym	80,550	80,550	--	80,550
Agri-Center	24,578	24,578	17,388	7,190
Community Service Center	23,450	23,450	27,761	(4,311)
FSA Soil Conservation	16,354	16,354	53,330	(36,976)
Libraries	11,645	11,645	11,645	--
County Extension	63,994	63,994	94,421	(30,427)
Forest Services	17,544	17,544	18,388	(844)
Economic Development	10,000	10,000	10,000	--
Total Expenditures	<u>4,966,622</u>	<u>5,080,927</u>	<u>5,516,152</u>	<u>(435,225)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(256,272)</u>	<u>(256,272)</u>	<u>(314,023)</u>	<u>(57,751)</u>

## WILCOX COUNTY, GEORGIA

### General Fund

#### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				
Jail Special Revenue Fund	8,000	8,000	4,700	(3,300)
TSPLOST Special Revenue Fund	250,000	250,000	180,000	(70,000)
Transfers Out				
E-911 Special Revenue Fund	(27,728)	(27,728)	(29,432)	(1,704)
Proceeds of Capital Asset Dispositions	5,000	5,000	5,050	50
Insurance Recoveries	21,000	21,000	31,975	10,975
Total Other Financing Sources (Uses)	<u>256,272</u>	<u>256,272</u>	<u>192,293</u>	<u>(63,979)</u>
Net Change in Fund Balances	--	--	(121,730)	(121,730)
Fund Balances - Beginning	1,563,652	1,563,652	1,563,652	--
Fund Balances - Ending	<u>\$ 1,563,652</u>	<u>\$ 1,563,652</u>	<u>\$ 1,441,922</u>	<u>\$ (121,730)</u>



**WILCOX COUNTY, GEORGIA****E-911 Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**

For the Year Ended September 30, 2020

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Taxes	\$ --	\$ --	\$ 65	\$ 65
Charges for Services	105,200	105,200	144,562	39,362
Interest Revenue	--	--	339	339
Total Revenues	<u>105,200</u>	<u>105,200</u>	<u>144,966</u>	<u>39,766</u>
<b>EXPENDITURES</b>				
Current				
Public Safety	<u>132,928</u>	<u>132,928</u>	<u>182,432</u>	<u>(49,504)</u>
Total Expenditures	<u>132,928</u>	<u>132,928</u>	<u>182,432</u>	<u>(49,504)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(27,728)</u>	<u>(27,728)</u>	<u>(37,466)</u>	<u>(9,738)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				
General Fund	<u>27,728</u>	<u>27,728</u>	<u>29,432</u>	<u>1,704</u>
Total Other Financing Sources (Uses)	<u>27,728</u>	<u>27,728</u>	<u>29,432</u>	<u>1,704</u>
Net Change in Fund Balances	<u>--</u>	<u>--</u>	<u>(8,034)</u>	<u>(8,034)</u>
Fund Balances - Beginning	<u>(22,186)</u>	<u>(22,186)</u>	<u>(22,186)</u>	<u>--</u>
Fund Balances - Ending	<u>\$ (22,186)</u>	<u>\$ (22,186)</u>	<u>\$ (30,220)</u>	<u>\$ (8,034)</u>

**WILCOX COUNTY, GEORGIA**

**Pension Plan**

**Schedule of Changes in the County's Net Pension Liability and Related Ratios  
September 30, 2020**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>Total Pension Liability</b>						
Service Cost	\$ 23,915	\$ 25,888	\$ 35,250	\$ 27,481	\$ 23,678	\$ 13,786
Interest on Total Pension Liability	150,560	148,253	136,621	129,265	114,514	108,992
Changes of Benefit Terms	--	--	--	--	--	--
Differences Between Expected and Actual Experience	(48,389)	(84,190)	44,949	31,442	56,801	--
Changes of Assumptions	96,770	76,088	4,070	56,717	58,284	--
Benefit Payments	(106,941)	(13,176)	(107,709)	(60,317)	(52,853)	(45,478)
<b>Net Change in Total Pension Liability</b>	<u>115,915</u>	<u>152,863</u>	<u>113,181</u>	<u>184,588</u>	<u>200,424</u>	<u>77,300</u>
<b>Total Pension Liability - Beginning</b>	<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>	<u>1,475,968</u>
<b>Total Pension Liability - Ending (a)</b>	<u>\$ 2,320,239</u>	<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>
<b>Plan Fiduciary Net Position</b>						
Contributions - Employer	\$ 71,361	\$ 66,558	\$ 96,127	\$ 88,187	\$ 77,106	\$ 62,167
Contributions - Employee	--	--	--	--	--	--
Net Investment Income	312,975	(73,913)	214,154	89,477	8,929	84,422
Benefit Payments, Including Refunds of Employee Contributions	(106,941)	(13,176)	(107,709)	(60,317)	(52,853)	(45,478)
Administrative Expense	(18,145)	(7,594)	(6,703)	(9,889)	(6,190)	(4,577)
Other	(7,741)	(7,186)	(23,674)	(8,245)	(7,992)	(7,504)
<b>Net Change in Plan Fiduciary Net Position</b>	<u>251,509</u>	<u>(35,311)</u>	<u>172,195</u>	<u>99,213</u>	<u>19,000</u>	<u>89,030</u>
<b>Plan Fiduciary Net Position - Beginning</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>	<u>1,176,361</u>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<u>\$ 1,771,997</u>	<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>
<b>County's Net Pension Liability - Ending (a) - (b)</b>	<u>\$ 548,242</u>	<u>\$ 683,836</u>	<u>\$ 495,662</u>	<u>\$ 554,676</u>	<u>\$ 469,301</u>	<u>\$ 287,877</u>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	76.37%	68.98%	75.84%	71.38%	73.24%	81.47%
<b>Covered-Employee Payroll</b>	\$ 614,659	\$ 672,010	\$ 841,967	\$ 781,639	\$ 729,236	\$ 479,596
<b>County's Net Pension Liability as a Percentage of Covered-Employee Payroll</b>	89.19%	101.76%	58.87%	70.96%	64.36%	60.02%

**WILCOX COUNTY, GEORGIA**

**Pension Plan**

**Schedule of County Contributions**

September 30, 2020

	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Actuarially Determined Contribution	\$ 71,361	\$ 66,558	\$ 96,127	\$ 88,187	\$ 77,106	\$ 62,167
Contributions in Relation to the Actuarially Determined Contribution	71,361	66,558	96,127	88,187	77,106	62,167
Contribution Deficiency (Excess)	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Covered-Employee Payroll	\$ 614,659	\$ 672,010	\$ 841,967	\$ 781,639	\$ 729,236	\$ 479,596
Contributions as a Percentage of Covered-Employee Payroll	11.61%	9.90%	11.42%	11.28%	10.57%	12.96%

**Notes to Schedule**

Valuation date	January 1, 2019
Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Net effective period of 15.8 years
Asset valuation method	5-year smoothed market
Investment rate of return	7.0% per year
Salary increases	2.5% - 4.5% based on age
Mortality	RP-2000 projected with Scale AA to 2019

**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.

**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**

**General Fund**

**Balance Sheet**

September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 1,635,360	\$ 1,674,433
Receivables (Net of Allowance for Uncollectibles)		
Taxes	91,700	119,780
Accounts	87,930	176,127
Intergovernmental	41,344	27,919
Due From Other Funds		
Cedar Creek Fire Special Revenue Fund	1,650	6,638
Total Assets	<u>\$ 1,857,984</u>	<u>\$ 2,004,897</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 106,214	\$ 111,050
Accrued Liabilities	87,687	27,638
Compensated Absences Payable	1,931	608
Due To Other Funds		
TSPLOST Capital Projects Fund	14,716	--
Unearned Revenue	133,991	107,901
Total Liabilities	<u>344,539</u>	<u>247,197</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenue		
Property Taxes	58,670	100,839
Ambulance Fees	12,853	93,209
Total Deferred Inflows of Resources	<u>71,523</u>	<u>194,048</u>
<b>FUND BALANCES</b>		
Unassigned	1,441,922	1,563,652
Total Fund Balances	<u>1,441,922</u>	<u>1,563,652</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,857,984</u>	<u>\$ 2,004,897</u>

## WILCOX COUNTY, GEORGIA

### General Fund

#### Statement of Revenues, Expenditures and Changes in Fund Balances For the Years Ended September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<b>REVENUES</b>		
Taxes	\$ 4,059,582	\$ 3,904,744
Licenses and Permits	23,091	17,805
Intergovernmental	373,370	178,161
Charges for Services	622,417	551,866
Fines and Forfeitures	51,932	102,631
Interest Revenue	13,296	25,078
Contributions and Donations	1,700	4,600
Miscellaneous	56,741	68,205
Total Revenues	<u>5,202,129</u>	<u>4,853,090</u>
<b>EXPENDITURES</b>		
Current		
General Government	980,195	726,400
Judicial	518,506	497,861
Public Safety	2,126,774	2,077,345
Public Works	1,282,473	1,004,062
Health and Welfare	155,555	152,887
Culture and Recreation	329,840	241,771
Housing and Development	122,809	90,754
Total Expenditures	<u>5,516,152</u>	<u>4,791,080</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(314,023)</u>	<u>62,010</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In		
Jail Special Revenue Fund	4,700	8,000
TSPLOST Special Revenue Fund	180,000	79,333
Transfers Out		
E-911 Special Revenue Fund	(29,432)	(25,179)
Proceeds of Capital Asset Dispositions	5,050	16,894
Insurance Recoveries	31,975	39,103
Total Other Financing Sources (Uses)	<u>192,293</u>	<u>118,151</u>
Net Change in Fund Balances	<u>(121,730)</u>	<u>180,161</u>
Fund Balances - Beginning	1,563,652	1,383,491
Fund Balances - Ending	<u>\$ 1,441,922</u>	<u>\$ 1,563,652</u>

**WILCOX COUNTY, GEORGIA**

***E-911 Special Revenue Fund***

**Balance Sheet**

September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 11,616	\$ 106,868
Receivables		
Accounts	12	--
Intergovernmental	11,152	--
Total Assets	<u>\$ 22,780</u>	<u>\$ 106,868</u>
<b>LIABILITIES</b>		
Accounts Payable	<u>\$ 53,000</u>	<u>\$ 129,054</u>
Total Liabilities	<u>53,000</u>	<u>129,054</u>
<b>FUND BALANCES</b>		
Unassigned	<u>(30,220)</u>	<u>(22,186)</u>
Total Fund Balances	<u>(30,220)</u>	<u>(22,186)</u>
Total Liabilities and Fund Balances	<u>\$ 22,780</u>	<u>\$ 106,868</u>

***E-911 Special Revenue Fund***

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

For the Years Ended September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<b>REVENUES</b>		
Taxes	\$ 65	\$ --
Charges for Services	144,562	110,358
Interest Revenue	339	264
Total Revenues	<u>144,966</u>	<u>110,622</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	<u>182,432</u>	<u>201,240</u>
Total Expenditures	<u>182,432</u>	<u>201,240</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(37,466)</u>	<u>(90,618)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In		
General Fund	<u>29,432</u>	<u>25,179</u>
Total Other Financing Sources (Uses)	<u>29,432</u>	<u>25,179</u>
Net Change in Fund Balances	<u>(8,034)</u>	<u>(65,439)</u>
Fund Balances - Beginning	<u>(22,186)</u>	<u>43,253</u>
Fund Balances - Ending	<u>\$ (30,220)</u>	<u>\$ (22,186)</u>



**WILCOX COUNTY, GEORGIA**

***SPLOST 2018 Capital Projects Fund***

**Balance Sheet**

September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 301,974	\$ 195,819
Receivables		
Intergovernmental	48,823	41,359
Total Assets	<u>\$ 350,797</u>	<u>\$ 237,178</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ --	\$ 10,135
Intergovernmental Payable	10,741	17,656
Total Liabilities	<u>10,741</u>	<u>27,791</u>
<b>FUND BALANCES</b>		
Restricted	340,056	209,387
Total Fund Balances	<u>340,056</u>	<u>209,387</u>
Total Liabilities and Fund Balances	<u>\$ 350,797</u>	<u>\$ 237,178</u>

***SPLOST 2018 Capital Projects Fund***

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

For the Years Ended September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<b>REVENUES</b>		
Taxes	\$ 508,026	\$ 440,139
Interest Revenue	442	435
Total Revenues	<u>508,468</u>	<u>440,574</u>
<b>EXPENDITURES</b>		
Capital Outlay	221,347	267,812
Debt Service	44,714	45,160
Intergovernmental	111,738	96,832
Total Expenditures	<u>377,799</u>	<u>409,804</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>130,669</u>	<u>30,770</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In		
SPLOST 2012 Capital Projects Fund	--	21,765
Total Other Financing Sources (Uses)	<u>--</u>	<u>21,765</u>
Net Change in Fund Balances	130,669	52,535
Fund Balances - Beginning	209,387	156,852
Fund Balances - Ending	<u>\$ 340,056</u>	<u>\$ 209,387</u>

**WILCOX COUNTY, GEORGIA**

**TSPLOST Capital Projects Fund**

**Balance Sheet**

September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Receivables		
Intergovernmental	\$ 38,279	\$ 31,403
Due From Other Funds		
General Fund	14,716	--
Total Assets	<u>\$ 52,995</u>	<u>\$ 31,403</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ --	\$ 1,560
Due To Other Funds		
TSPLOST Special Revenue Fund	57,064	29,843
Total Liabilities	<u>57,064</u>	<u>31,403</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenue		
Intergovernmental	38,280	31,403
Total Deferred Inflows of Resources	<u>38,280</u>	<u>31,403</u>
<b>FUND BALANCES</b>		
Unassigned	(42,349)	(31,403)
Total Fund Balances	<u>(42,349)</u>	<u>(31,403)</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 52,995</u>	<u>\$ 31,403</u>

**TSPLOST Capital Projects Fund**

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

For the Years Ended September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<b>REVENUES</b>		
Taxes	\$ 146,908	\$ 15,861
Total Revenues	<u>146,908</u>	<u>15,861</u>
<b>EXPENDITURES</b>		
Capital Outlay	157,854	83,485
Total Expenditures	<u>157,854</u>	<u>83,485</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(10,946)</u>	<u>(67,624)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In		
TSPLOST Special Revenue Fund	--	106,270
Total Other Financing Sources (Uses)	<u>--</u>	<u>106,270</u>
Net Change in Fund Balances	(10,946)	38,646
Fund Balances - Beginning	(31,403)	(70,049)
Fund Balances - Ending	<u>\$ (42,349)</u>	<u>\$ (31,403)</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.

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

### 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 Community Development Block Grant for roads, flood and drainage improvements for Falcon Circle.

**WILCOX COUNTY, GEORGIA**

**Nonmajor Governmental Funds**

**Combining Balance Sheet**

September 30, 2020

	Special Revenue Funds				
	Cedar Creek Fire	Jail	Drug Abuse Treatment	Juvenile Services	Sheriff's Drug
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 70	\$ 1,196	\$ 13,282	\$ 229	\$ 11,683
Receivables	131	--	--	--	--
Due From Other Funds	--	--	--	--	--
Total Assets	<u>\$ 201</u>	<u>\$ 1,196</u>	<u>\$ 13,282</u>	<u>\$ 229</u>	<u>\$ 11,683</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ --	\$ --	\$ --	\$ --	\$ --
Due To Other Funds	1,650	--	--	--	--
Unearned Revenue	86	--	--	--	--
Total Liabilities	<u>1,736</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue	131	--	--	--	--
Total Deferred Inflows Of Resources	<u>131</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>FUND BALANCES</b>					
Restricted	--	--	--	--	--
Assigned	--	1,196	13,282	229	11,683
Unassigned	(1,666)	--	--	--	--
Total Fund Balances	<u>(1,666)</u>	<u>1,196</u>	<u>13,282</u>	<u>229</u>	<u>11,683</u>
Total Liabilities, Deferred Inflows of Res	<u>\$ 201</u>	<u>\$ 1,196</u>	<u>\$ 13,282</u>	<u>\$ 229</u>	<u>\$ 11,683</u>

TSPLOST	Special Projects	Total	Capital Projects Funds		Total Nonmajor Governmental Funds
			CDBG	Total	
\$ 32,039	\$ 190,641	\$ 249,140	\$ --	\$ --	\$ 249,140
29,577	--	29,708	--	--	29,708
57,064	--	57,064	--	--	57,064
<u>\$ 118,680</u>	<u>\$ 190,641</u>	<u>\$ 335,912</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 335,912</u>
\$ 4,595	\$ --	\$ 4,595	\$ --	\$ --	\$ 4,595
--	--	1,650	--	--	1,650
--	--	86	--	--	86
<u>4,595</u>	<u>--</u>	<u>6,331</u>	<u>--</u>	<u>--</u>	<u>6,331</u>
--	--	131	--	--	131
<u>--</u>	<u>--</u>	<u>131</u>	<u>--</u>	<u>--</u>	<u>131</u>
114,085	190,641	304,726	--	--	304,726
--	--	26,390	--	--	26,390
--	--	(1,666)	--	--	(1,666)
<u>114,085</u>	<u>190,641</u>	<u>329,450</u>	<u>--</u>	<u>--</u>	<u>329,450</u>
<u>\$ 118,680</u>	<u>\$ 190,641</u>	<u>\$ 335,912</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 335,912</u>

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

September 30, 2020

	Special Revenue Funds				
	Cedar Creek Fire	Jail	Drug Abuse Treatment	Juvenile Services	Sheriff's Drug
<b>REVENUES</b>					
Taxes	\$ 7,812	\$ --	\$ --	\$ --	\$ --
Intergovernmental	184	--	--	--	--
Fines and Forfeitures	--	5,052	1,625	50	4,551
Interest Revenue	8	--	30	--	--
Miscellaneous	--	--	--	--	1,000
Total Revenues	<u>8,004</u>	<u>5,052</u>	<u>1,655</u>	<u>50</u>	<u>5,551</u>
<b>EXPENDITURES</b>					
Current					
Public Safety	6,844	--	--	--	4,090
Public Works	--	--	--	--	--
Capital Outlay	--	--	--	--	--
Total Expenditures	<u>6,844</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>4,090</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,160</u>	<u>5,052</u>	<u>1,655</u>	<u>50</u>	<u>1,461</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	--	--	--	--	--
Transfers Out	--	(4,700)	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>(4,700)</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	1,160	352	1,655	50	1,461
Fund Balances - Beginning	(2,826)	844	11,627	179	10,222
Fund Balances - Ending	<u>\$ (1,666)</u>	<u>\$ 1,196</u>	<u>\$ 13,282</u>	<u>\$ 229</u>	<u>\$ 11,683</u>

TSPLOST	Special Projects	Total	Capital Projects Funds		Total Nonmajor Governmental Funds
			CDBG	Total	
\$ 363,076	\$ --	\$ 370,888	\$ --	\$ --	\$ 370,888
--	--	184	106,185	106,185	106,369
--	--	11,278	--	--	11,278
163	3,710	3,911	--	--	3,911
--	--	1,000	--	--	1,000
<u>363,239</u>	<u>3,710</u>	<u>387,261</u>	<u>106,185</u>	<u>106,185</u>	<u>493,446</u>
--	--	10,934	--	--	10,934
6,200	16,335	22,535	--	--	22,535
--	536,048	536,048	108,934	108,934	644,982
<u>6,200</u>	<u>552,383</u>	<u>569,517</u>	<u>108,934</u>	<u>108,934</u>	<u>678,451</u>
<u>357,039</u>	<u>(548,673)</u>	<u>(182,256)</u>	<u>(2,749)</u>	<u>(2,749)</u>	<u>(185,005)</u>
--	107,033	107,033	2,749	2,749	109,782
(289,782)	--	(294,482)	--	--	(294,482)
<u>(289,782)</u>	<u>107,033</u>	<u>(187,449)</u>	<u>2,749</u>	<u>2,749</u>	<u>(184,700)</u>
67,257	(441,640)	(369,705)	--	--	(369,705)
46,828	632,281	699,155	--	--	699,155
<u>\$ 114,085</u>	<u>\$ 190,641</u>	<u>\$ 329,450</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 329,450</u>

## WILCOX COUNTY, GEORGIA

### *Cedar Creek Fire Special Revenue Fund*

#### Balance Sheet

September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 70	\$ 3,890
Receivables		
Taxes	131	160
Total Assets	<u>\$ 201</u>	<u>\$ 4,050</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ --	\$ 92
Due To Other Funds		
General Fund	1,650	6,638
Unearned Revenue	86	146
Total Liabilities	<u>1,736</u>	<u>6,876</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenue		
Property Taxes	131	--
Total Deferred Inflows of Resources	<u>131</u>	<u>--</u>
<b>FUND BALANCES</b>		
Unassigned	(1,666)	(2,826)
Total Fund Balances	<u>(1,666)</u>	<u>(2,826)</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 201</u>	<u>\$ 4,050</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, 2020 and 2019

	<b>2020</b>	<b>2019</b>
<b>REVENUES</b>		
Taxes	\$ 7,812	\$ 4,322
Intergovernmental	184	--
Interest Revenue	8	13
Miscellaneous	--	1,000
Total Revenues	<u>8,004</u>	<u>5,335</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	6,844	7,879
Total Expenditures	<u>6,844</u>	<u>7,879</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,160</u>	<u>(2,544)</u>
Net Change in Fund Balances	1,160	(2,544)
Fund Balances - Beginning	(2,826)	(282)
Fund Balances - Ending	<u>\$ (1,666)</u>	<u>\$ (2,826)</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, 2020

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>REVENUES</b>			
Taxes	\$ 4,915	\$ 7,812	\$ 2,897
Intergovernmental	--	184	184
Interest Revenue	--	8	8
Miscellaneous	1,000	--	(1,000)
Total Revenues	<u>5,915</u>	<u>8,004</u>	<u>2,089</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	6,652	6,844	(192)
Total Expenditures	<u>6,652</u>	<u>6,844</u>	<u>(192)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures			
Expenditures	<u>(737)</u>	1,160	1,897
Net Change in Fund Balances	(737)	1,160	1,897
Fund Balances - Beginning	<u>(2,826)</u>	<u>(2,826)</u>	--
Fund Balances - Ending	<u>\$ (3,563)</u>	<u>\$ (1,666)</u>	<u>\$ 1,897</u>

**WILCOX COUNTY, GEORGIA**

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***Jail Special Revenue Fund***

**Balance Sheet**

September 30, 2020 and 2019

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	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 1,196	\$ 844
Due From Other Funds		
General Fund	--	--
Total Assets	<u>\$ 1,196</u>	<u>\$ 844</u>
<b>LIABILITIES</b>		
Due To Other Funds		
General Fund	\$ --	\$ --
Drug Abuse Treatment Special Revenue Fund	--	--
Total Liabilities	<u>--</u>	<u>--</u>
<b>FUND BALANCES</b>		
Assigned	1,196	844
Total Fund Balances	<u>1,196</u>	<u>844</u>
Total Fund Balances	<u>\$ 1,196</u>	<u>\$ 844</u>

**WILCOX COUNTY, GEORGIA**

***Jail Special Revenue Fund***

**Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Years Ended September 30, 2020 and 2019**

	<b>2020</b>	<b>2019</b>
<b>REVENUES</b>		
Fines and Forfeitures	\$ 5,052	\$ 6,303
Total Revenues	<u>5,052</u>	<u>6,303</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>5,052</u>	<u>6,303</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers Out		
General Fund	(4,700)	(8,000)
Total Other Financing Sources (Uses)	<u>(4,700)</u>	<u>(8,000)</u>
Net Change in Fund Balances	352	(1,697)
Fund Balances - Beginning	844	2,541
Fund Balances - Ending	<u>\$ 1,196</u>	<u>\$ 844</u>

***Jail Special Revenue Fund***

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
For the Year Ended September 30, 2020**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>REVENUES</b>			
Fines and Forfeitures	\$ 5,700	\$ 5,052	\$ (648)
Total Revenues	<u>5,700</u>	<u>5,052</u>	<u>(648)</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	5,700	--	5,700
Total Expenditures	<u>5,700</u>	<u>--</u>	<u>5,700</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>5,052</u>	<u>5,052</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers Out			
General Fund	--	(4,700)	(4,700)
Total Other Financing Sources (Uses)	<u>--</u>	<u>(4,700)</u>	<u>(4,700)</u>
Net Change in Fund Balances	--	352	352
Fund Balances - Beginning	844	844	--
Fund Balances - Ending	<u>\$ 844</u>	<u>\$ 1,196</u>	<u>\$ 352</u>

**WILCOX COUNTY, GEORGIA**

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***Drug Abuse Treatment Special Revenue Fund***

**Balance Sheet**

**September 30, 2020 and 2019**

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	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 13,282	\$ 11,627
Due From Other Funds		
Jail Special Revenue Fund	--	--
Total Assets	<u>\$ 13,282</u>	<u>\$ 11,627</u>
<b>LIABILITIES</b>		
Due To Other Funds		
General Fund	\$ --	\$ --
Total Liabilities	<u>--</u>	<u>--</u>
<b>FUND BALANCES</b>		
Assigned	13,282	11,627
Total Fund Balances	<u>13,282</u>	<u>11,627</u>
Total Fund Balances	<u>\$ 13,282</u>	<u>\$ 11,627</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, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<b>REVENUES</b>		
Fines and Forfeitures	\$ 1,625	\$ 3,515
Interest Revenue	30	27
Total Revenues	<u>1,655</u>	<u>3,542</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,655</u>	<u>3,542</u>
Net Change in Fund Balances	<u>1,655</u>	<u>3,542</u>
Fund Balances - Beginning	11,627	8,085
Fund Balances - Ending	<u>\$ 13,282</u>	<u>\$ 11,627</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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Fines and Forfeitures	\$ 4,055	\$ 1,625	\$ (2,430)
Interest Revenue	25	30	5
Total Revenues	<u>4,080</u>	<u>1,655</u>	<u>(2,425)</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	1,500	--	1,500
Capital Outlay	2,580	--	2,580
Total Expenditures	<u>4,080</u>	<u>--</u>	<u>4,080</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures			
Expenditures	--	1,655	1,655
Net Change in Fund Balances	--	1,655	1,655
Fund Balances - Beginning	11,627	11,627	--
Fund Balances - Ending	<u>\$ 11,627</u>	<u>\$ 13,282</u>	<u>\$ 1,655</u>

**WILCOX COUNTY, GEORGIA**

***Juvenile Services Special Revenue Fund***

**Balance Sheet**

September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 229	\$ 179
Total Assets	<u>\$ 229</u>	<u>\$ 179</u>
<b>FUND BALANCES</b>		
Assigned	\$ 229	\$ 179
Total Fund Balances	<u>\$ 229</u>	<u>\$ 179</u>

***Juvenile Services Special Revenue Fund***

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

For the Years Ended September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<b>REVENUES</b>		
Fines and Forfeitures	\$ 50	\$ --
Total Revenues	<u>50</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>50</u>	<u>--</u>
Net Change in Fund Balances	50	--
Fund Balances - Beginning	179	179
Fund Balances - Ending	<u>\$ 229</u>	<u>\$ 179</u>

***Juvenile Services Special Revenue Fund***

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

For the Year Ended September 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Fines and Forfeitures	\$ --	\$ 50	\$ 50
Total Revenues	<u>--</u>	<u>50</u>	<u>50</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	50	50
Net Change in Fund Balances	--	50	50
Fund Balances - Beginning	179	179	--
Fund Balances - Ending	<u>\$ 179</u>	<u>\$ 229</u>	<u>\$ 50</u>

**WILCOX COUNTY, GEORGIA**

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***Sheriff's Drug Special Revenue Fund***

**Balance Sheet**

September 30, 2020 and 2019

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	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 11,683	\$ 10,222
Total Assets	<u>\$ 11,683</u>	<u>\$ 10,222</u>
<b>FUND BALANCES</b>		
Assigned	\$ 11,683	\$ 10,222
Total Fund Balances	<u>\$ 11,683</u>	<u>\$ 10,222</u>

**WILCOX COUNTY, GEORGIA**

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***Sheriff's Drug Special Revenue Fund***

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

For the Years Ended September 30, 2020 and 2019

---

	<u>2020</u>	<u>2019</u>
<b>REVENUES</b>		
Fines and Forfeitures	\$ 4,551	\$ 8,785
Contributions and Donations	--	3,500
Miscellaneous	1,000	--
Total Revenues	<u>5,551</u>	<u>12,285</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	4,090	8,635
Total Expenditures	<u>4,090</u>	<u>8,635</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,461</u>	<u>3,650</u>
Net Change in Fund Balances	1,461	3,650
Fund Balances - Beginning	10,222	6,572
Fund Balances - Ending	<u>\$ 11,683</u>	<u>\$ 10,222</u>

**WILCOX COUNTY, GEORGIA****TSPLOST Special Revenue Fund****Balance Sheet**

September 30, 2020 and 2019

	<b>2020</b>	<b>2019</b>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 32,039	\$ 45,515
Receivables		
Intergovernmental	29,577	25,816
Due From Other Funds		
TSPLOST Capital Projects Fund	57,064	29,843
Total Assets	<u>\$ 118,680</u>	<u>\$ 101,174</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 4,595	\$ 54,346
Total Liabilities	<u>4,595</u>	<u>54,346</u>
<b>FUND BALANCES</b>		
Restricted	114,085	46,828
Total Fund Balances	<u>114,085</u>	<u>46,828</u>
Total Liabilities and Fund Balances	<u>\$ 118,680</u>	<u>\$ 101,174</u>

**TSPLOST Special Revenue Fund****Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Years Ended September 30, 2020 and 2019

	<b>2020</b>	<b>2019</b>
<b>REVENUES</b>		
Taxes	\$ 363,076	\$ 309,362
Interest Revenue	163	168
Total Revenues	<u>363,239</u>	<u>309,530</u>
<b>EXPENDITURES</b>		
Current		
Public Works	6,200	22,122
Capital Outlay	--	62,896
Total Expenditures	<u>6,200</u>	<u>85,018</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>357,039</u>	<u>224,512</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers Out		
General Fund	(180,000)	(79,333)
CDBG Capital Projects Fund	(2,749)	--
Special Projects Special Revenue Fund	(107,033)	--
TSPLOST Capital Projects Fund	--	(106,270)
Total Other Financing Sources (Uses)	<u>(289,782)</u>	<u>(185,603)</u>
Net Change in Fund Balances	<u>67,257</u>	<u>38,909</u>
Fund Balances - Beginning	46,828	7,919
Fund Balances - Ending	<u>\$ 114,085</u>	<u>\$ 46,828</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, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Taxes	\$ 790,000	\$ 363,076	\$ (426,924)
Interest Revenue	165	163	(2)
Total Revenues	<u>790,165</u>	<u>363,239</u>	<u>(426,926)</u>
<b>EXPENDITURES</b>			
Current			
Public Works	290,165	6,200	283,965
Capital Outlay	<u>500,000</u>	<u>--</u>	<u>500,000</u>
Total Expenditures	<u>790,165</u>	<u>6,200</u>	<u>783,965</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>357,039</u>	<u>357,039</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers Out			
General Fund	--	(180,000)	(180,000)
CDBG Capital Projects Fund	--	(2,749)	(2,749)
Special Projects Special Revenue Fund	<u>--</u>	<u>(107,033)</u>	<u>(107,033)</u>
Total Other Financing Sources (Uses)	<u>--</u>	<u>(289,782)</u>	<u>(289,782)</u>
Net Change in Fund Balances	<u>--</u>	<u>67,257</u>	<u>67,257</u>
Fund Balances - Beginning	46,828	46,828	--
Fund Balances - Ending	<u>\$ 46,828</u>	<u>\$ 114,085</u>	<u>\$ 67,257</u>

**WILCOX COUNTY, GEORGIA**

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***Special Projects Special Revenue Fund***

**Balance Sheet**

September 30, 2020 and 2019

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	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 190,641	\$ 738,465
Total Assets	<u>\$ 190,641</u>	<u>\$ 738,465</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ --	\$ 106,184
Total Liabilities	<u>--</u>	<u>106,184</u>
<b>FUND BALANCES</b>		
Restricted	190,641	632,281
Total Liabilities and Fund Balances	<u>\$ 190,641</u>	<u>\$ 738,465</u>

**WILCOX COUNTY, GEORGIA**

***Special Projects Special Revenue Fund***

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

For the Years Ended September 30, 2020 and 2019

	<b>2020</b>	<b>2019</b>
<b>REVENUES</b>		
Intergovernmental	\$ --	\$ 808,823
Interest Revenue	3,710	6,289
Total Revenues	<u>3,710</u>	<u>815,112</u>
<b>EXPENDITURES</b>		
Current		
Public Works	16,335	210,835
Capital Outlay	536,048	633,799
Total Expenditures	<u>552,383</u>	<u>844,634</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(548,673)</u>	<u>(29,522)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In		
TSPLOST Special Revenue Fund	107,033	--
Total Other Financing Sources (Uses)	<u>107,033</u>	<u>--</u>
Net Change in Fund Balances	<u>(441,640)</u>	<u>(29,522)</u>
Fund Balances - Beginning	632,281	661,803
Fund Balances - Ending	<u>\$ 190,641</u>	<u>\$ 632,281</u>

***Special Projects Special Revenue Fund***

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

For the Year Ended September 30, 2020

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>REVENUES</b>			
Intergovernmental	\$ 572,000	\$ --	\$ (572,000)
Interest Revenue	1,500	3,710	2,210
Total Revenues	<u>573,500</u>	<u>3,710</u>	<u>(569,790)</u>
<b>EXPENDITURES</b>			
Current			
Public Works	30,700	16,335	14,365
Capital Outlay	600,000	536,048	63,952
Total Expenditures	<u>630,700</u>	<u>552,383</u>	<u>78,317</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(57,200)</u>	<u>(548,673)</u>	<u>(491,473)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In			
TSPLOST Special Revenue Fund	57,200	107,033	49,833
Total Other Financing Sources (Uses)	<u>57,200</u>	<u>107,033</u>	<u>49,833</u>
Net Change in Fund Balances	<u>--</u>	<u>(441,640)</u>	<u>(441,640)</u>
Fund Balances - Beginning	632,281	632,281	--
Fund Balances - Ending	<u>\$ 632,281</u>	<u>\$ 190,641</u>	<u>\$ (441,640)</u>

**WILCOX COUNTY, GEORGIA**

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***CDBG Capital Projects Fund***

**Balance Sheet**

September 30, 2020 and 2019

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	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Receivables		
Intergovernmental	\$ --	\$ 274,144
Total Assets	<u>\$ --</u>	<u>\$ 274,144</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ --	\$ 274,144
Total Liabilities	<u>--</u>	<u>274,144</u>
<b>FUND BALANCES</b>		
Total Fund Balances	<u>--</u>	<u>--</u>
Total Fund Balances	<u>\$ --</u>	<u>\$ 274,144</u>

**WILCOX COUNTY, GEORGIA**

***CDBG Capital Projects Fund***

**Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Years Ended September 30, 2020 and 2019**

	<b>2020</b>	<b>2019</b>
<b>REVENUES</b>		
Intergovernmental	\$ 106,185	\$ 475,221
Total Revenues	<u>106,185</u>	<u>475,221</u>
<b>EXPENDITURES</b>		
Capital Outlay	108,934	475,221
Total Expenditures	<u>108,934</u>	<u>475,221</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,749)</u>	<u>--</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In		
TSPLOST Special Revenue Fund	2,749	--
Total Other Financing Sources (Uses)	<u>2,749</u>	<u>--</u>
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, 2020**

	<b>Project Authorization</b>	<b>Prior Years</b>	<b>Current Year</b>	<b>Total To Date</b>
<b>REVENUES</b>				
Intergovernmental	\$ 603,377	\$ 497,192	\$ 106,185	\$ 603,377
Total Revenues	<u>603,377</u>	<u>497,192</u>	<u>106,185</u>	<u>603,377</u>
<b>EXPENDITURES</b>				
Capital Outlay	606,126	497,192	108,934	606,126
Total Expenditures	<u>606,126</u>	<u>497,192</u>	<u>108,934</u>	<u>606,126</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,749)</u>	<u>--</u>	<u>(2,749)</u>	<u>(2,749)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				
TSPLOST Special Revenue Fund	2,749	--	2,749	2,749
Total Other Financing Sources (Uses)	<u>2,749</u>	<u>--</u>	<u>2,749</u>	<u>2,749</u>
Net Change in Fund Balances	<u>\$ --</u>	<u>\$ --</u>	<u>--</u>	<u>\$ --</u>
Fund Balances - Beginning			--	
Fund Balances - Ending			<u>\$ --</u>	

# Fiduciary Funds

## Private-Purpose Trust Funds

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

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

## Agency Funds

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

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

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

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

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

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

**WILCOX COUNTY, GEORGIA**

***Fiduciary Funds***

**Combining Statement of Fiduciary Net Position**

September 30, 2020

	Private- Purpose Trust Fund	Agency Funds					Total
	Will Duncan	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	
<b>ASSETS</b>							
Cash	\$ 149,113	\$ 85,038	\$ 51,746	\$ 18,661	\$ 205,822	\$ 2,622	\$ 513,002
Total Assets	<u>149,113</u>	<u>85,038</u>	<u>51,746</u>	<u>18,661</u>	<u>205,822</u>	<u>2,622</u>	<u>513,002</u>
<b>LIABILITIES</b>							
Due to Others	--	85,038	51,746	18,661	205,822	2,622	363,889
Total Liabilities	<u>--</u>	<u>85,038</u>	<u>51,746</u>	<u>18,661</u>	<u>205,822</u>	<u>2,622</u>	<u>363,889</u>
<b>NET POSITION</b>							
Held in Trust for Pension Benefits and Other Purposes	\$ 149,113	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 149,113
	<u>\$ 149,113</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 149,113</u>

## **SUPPLEMENTAL SCHEDULES**



## WILCOX COUNTY, GEORGIA

### General Fund

#### Schedule of Revenues

For the Years Ended September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<b>REVENUES</b>		
Taxes		
Real Property	\$ 2,931,456	\$ 2,893,457
Personal Property	464,056	422,452
Real Estate Transfer (Intangible)	34,309	32,371
General Sales and Use	254,003	219,922
Business		
Insurance Premium	299,505	279,075
Financial Institution	17,667	17,337
Penalties and Interest on Delinquent Taxes	58,586	40,130
	<u>4,059,582</u>	<u>3,904,744</u>
Licenses and Permits		
Non-Business	23,091	17,805
	<u>23,091</u>	<u>17,805</u>
Intergovernmental	<u>373,370</u>	<u>178,161</u>
Charges for Services		
General Government	168,605	137,667
Public Safety		
Ambulance Fees	418,886	362,805
Other Public Safety Fees	12,071	9,148
Street and Public Improvements	11,912	23,539
Culture and Recreation	10,943	18,707
	<u>622,417</u>	<u>551,866</u>
Fines and Forfeitures	<u>51,932</u>	<u>102,631</u>
Interest Revenue	<u>13,296</u>	<u>25,078</u>
Contributions and Donations	<u>1,700</u>	<u>4,600</u>
Miscellaneous	<u>56,741</u>	<u>68,205</u>
Total Revenues	<u>\$ 5,202,129</u>	<u>\$ 4,853,090</u>

**WILCOX COUNTY, GEORGIA**

**General Fund**

**Schedule of Expenditures**

For the Years Ended September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<b>EXPENDITURES</b>		
Current		
General Government		
Governing Body		
Personal Services and Employee Benefits	\$ 219,115	\$ 160,143
Purchased/Contracted Services	72,338	102,384
Supplies	10,574	2,075
Other Costs	9,458	--
Total Governing Body	<u>311,485</u>	<u>264,602</u>
Elections		
Personal Services and Employee Benefits	92,032	65,635
Purchased/Contracted Services	28,141	18,166
Supplies	34,282	5,322
Total Elections	<u>154,455</u>	<u>89,123</u>
Board of Equalization		
Purchased/Contracted Services	1,376	--
Total Board of Equalization	<u>1,376</u>	<u>--</u>
Tax Commissioner		
Personal Services and Employee Benefits	132,503	115,882
Purchased/Contracted Services	25,617	23,554
Supplies	10,861	13,391
Total Tax Commissioner	<u>168,981</u>	<u>152,827</u>
Tax Assessor		
Personal Services and Employee Benefits	90,308	87,598
Purchased/Contracted Services	143,444	59,650
Supplies	2,732	1,026
Total Tax Assessor	<u>236,484</u>	<u>148,274</u>
Building and Plant		
Personal Services and Employee Benefits	46,049	10,089
Purchased/Contracted Services	27,111	26,888
Supplies	22,741	28,437
Capital Outlay	11,513	6,160
Total Building and Plant	<u>107,414</u>	<u>71,574</u>
Total General Government	<u>980,195</u>	<u>726,400</u>

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

For the Years Ended September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Judicial		
Superior Court		
Personal Services and Employee Benefits	4,635	3,007
Purchased/Contracted Services	69,648	66,843
Supplies	9	--
Total Superior Court	<u>74,292</u>	<u>69,850</u>
Clerk of Superior Court		
Personal Services and Employee Benefits	131,599	126,067
Purchased/Contracted Services	29,380	28,539
Supplies	7,237	7,399
Capital Outlay	25,991	--
Total Clerk of Superior Court	<u>194,207</u>	<u>162,005</u>
Probate Court		
Personal Services and Employee Benefits	192,969	180,522
Purchased/Contracted Services	23,329	15,496
Supplies	9,330	9,518
Capital Outlay	--	48,452
Total Probate Court	<u>225,628</u>	<u>253,988</u>
Public Defender		
Personal Services and Employee Benefits	4,321	--
Purchased/Contracted Services	20,058	12,018
Total Public Defender	<u>24,379</u>	<u>12,018</u>
Total Judicial	<u>518,506</u>	<u>497,861</u>
Public Safety		
Sheriff		
Personal Services and Employee Benefits	518,721	457,581
Purchased/Contracted Services	113,540	77,315
Supplies	47,247	81,583
Other Costs	--	21
Total Sheriff	<u>679,508</u>	<u>616,500</u>
Jail		
Personal Services and Employee Benefits	184,807	214,169
Purchased/Contracted Services	123,457	178,124
Supplies	65,321	43,963
Total Jail	<u>373,585</u>	<u>436,256</u>
Fire		
Personal Services and Employee Benefits	--	1,630
Purchased/Contracted Services	--	574
Supplies	--	312
Capital Outlay	--	7,560
Other Costs	--	9,000
Total Fire	<u>--</u>	<u>19,076</u>

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

For the Years Ended September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Emergency Medical Services		
Personal Services and Employee Benefits	807,525	738,799
Purchased/Contracted Services	42,747	48,247
Supplies	67,539	68,919
Capital Outlay	36,116	45,665
Total Emergency Medical Services	<u>953,927</u>	<u>901,630</u>
Coroner		
Personal Services and Employee Benefits	1,924	1,781
Purchased/Contracted Services	16,861	13,084
Supplies	550	1,011
Total Coroner	<u>19,335</u>	<u>15,876</u>
Emergency Management		
Personal Services and Employee Benefits	57,759	54,497
Purchased/Contracted Services	18,609	23,893
Supplies	15,051	9,617
Other Costs	9,000	--
Total Emergency Management	<u>100,419</u>	<u>88,007</u>
Total Public Safety	<u>2,126,774</u>	<u>2,077,345</u>
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	481,750	425,824
Purchased/Contracted Services	181,458	164,484
Supplies	167,495	132,124
Capital Outlay	192,375	466
Total Highways and Streets	<u>1,023,078</u>	<u>722,898</u>
Solid Waste and Recycling		
Purchased/Contracted Services	148,500	162,000
Total Solid Waste and Recycling	<u>148,500</u>	<u>162,000</u>
Closure and Post-closure Care		
Purchased/Contracted Services	31,233	53,596
Total Closure and Post-closure Care	<u>31,233</u>	<u>53,596</u>
Maintenance and Shop		
Personal Services and Employee Benefits	57,802	50,120
Purchased/Contracted Services	26,252	6,718
Supplies	(9,392)	8,730
Capital Outlay	5,000	--
Total Maintenance and Shop	<u>79,662</u>	<u>65,568</u>
Total Public Works	<u>1,282,473</u>	<u>1,004,062</u>

# WILCOX COUNTY, GEORGIA

## General Fund

### Schedule of Expenditures

For the Years Ended September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Health and Welfare		
DFACS		
Other Costs	1,490	4,111
Total DFACS	<u>1,490</u>	<u>4,111</u>
Transit System Vans		
Purchased/Contracted Services	106,253	92,794
Supplies	319	--
Capital Outlay	--	9,249
Total Transit System Vans	<u>106,572</u>	<u>102,043</u>
Other Health and Welfare		
Purchased/Contracted Services	6,989	6,229
Other Costs	40,504	40,504
Total Other Health and Welfare	<u>47,493</u>	<u>46,733</u>
Total Health and Welfare	<u>155,555</u>	<u>152,887</u>
Culture and Recreation		
Recreation		
Personal Services and Employee Benefits	83,345	55,428
Purchased/Contracted Services	29,531	41,200
Supplies	54,327	51,233
Capital Outlay	52,513	10,350
Total Recreation	<u>219,716</u>	<u>158,211</u>
Agri-Center		
Purchased/Contracted Services	13,863	13,145
Supplies	3,525	6,672
Capital Outlay	--	4,950
Total Agri-Center	<u>17,388</u>	<u>24,767</u>
Community Service Center		
Purchased/Contracted Services	17,301	14,476
Supplies	9,740	14,399
Other Costs	720	720
Total Community Service Center	<u>27,761</u>	<u>29,595</u>
FSA Soil Conservation		
Purchased/Contracted Services	45,076	12,118
Supplies	8,254	5,435
Total FSA Soil Conservation	<u>53,330</u>	<u>17,553</u>
Libraries		
Other Costs	11,645	11,645
Total Libraries	<u>11,645</u>	<u>11,645</u>
Total Culture and Recreation	<u>329,840</u>	<u>241,771</u>

## WILCOX COUNTY, GEORGIA

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### *General Fund*

#### Schedule of Expenditures

For the Years Ended September 30, 2020 and 2019

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	<u>2020</u>	<u>2019</u>
Housing and Development		
County Extension		
Personal Services and Employee Benefits	31,478	25,184
Purchased/Contracted Services	31,739	25,495
Supplies	6,604	11,546
Capital Outlay	24,600	--
Total County Extension	<u>94,421</u>	<u>62,225</u>
Forest Services		
Other Costs	18,388	18,529
Total Forest Services	<u>18,388</u>	<u>18,529</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>122,809</u>	<u>90,754</u>
 Total Expenditures	 <u><u>\$ 5,516,152</u></u>	 <u><u>\$ 4,791,080</u></u>

## WILCOX COUNTY, GEORGIA

### Schedule of Projects Constructed with Special Sales Tax Proceeds For the Year Ended September 30, 2020

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				30%
Improving, Upgrading & Repairing Roads, Streets & Bridges			230,895	125,882	356,777	
Acquiring Materials for Roads, Streets & Bridges			--	--	--	
Repairing, Renovating, Upgrading & Improving County-owned Buildings & Facilities			42,415	5,646	48,061	
Acquiring EMS & Law Enforcement Vehicles			16,906	44,007	60,913	
Acquiring Fire & Rescue Equipment & Vehicles			21,850	8,417	30,267	
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	24,685	33,184	
Acquiring, Installing, Upgrading, Improving & Extending Water & Sewer Connections			--	57,424	57,424	
Abbeville	175,000	175,000	45,742	35,553	81,295	46%
Pineview	100,000	100,000	26,138	20,316	46,454	46%
Pitts	100,000	100,000	26,138	20,316	46,454	46%
Rochelle	175,000	175,000	45,742	35,553	81,295	46%
	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>	<u>\$ 467,325</u>	<u>\$ 377,799</u>	<u>\$ 845,124</u>	
SPLOST 2018 Capital Projects Fund						
Total Expenditures				<u>\$ 377,799</u>		
				<u>\$ 377,799</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, 2020**

<b>Program Activity</b>	<b>CDBG Activity Number</b>	<b>Project Authorization</b>	<b>Revised Project Authorization</b>	<b>Prior Year</b>	<b>Current Year</b>	<b>Total To Date</b>	<b>Questioned Costs (If Applicable)</b>
Contingencies-Unprogrammed Funds	C-022-00	\$ 54,982	\$ --	\$ --	\$ --	\$ --	\$ --
Engineering-Street Improvements / Flood & Drainage	T-03K-00	34,000	34,000	34,000	--	34,000	--
Street Improvements	P-03K-01	395,797	320,517	270,518	49,999	320,517	--
Flood & Drainage Facilities	P-03K-02	100,000	211,534	159,998	51,536	211,534	--
Administration	A-21A-00	37,326	37,326	32,676	4,650	37,326	--
		<u>\$ 622,105</u>	<u>\$ 603,377</u>	<u>\$ 497,192</u>	<u>\$ 106,185</u>	<u>\$ 603,377</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, 2020**

I. Total Fiscal Year <u>2017</u> CDBG Funds Awarded to Recipient:	<u>\$ 603,377</u>
II. Total Amount Drawdown by Recipient from DCA:	<u>\$ 603,377</u>
III. Less: CDBG Funds Expended by Recipient:	<u>\$ 603,377</u>
IV. Amount of Fiscal Year <u>2017</u> CDBG Funds held by Recipient:	<u>\$ --</u>



**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, 2020, 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 March 22, 2022. 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 2020-001 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 2020-002.

### **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.

*ECKLER CPA, LLC*

Fitzgerald, Georgia  
March 22, 2022

**WILCOX COUNTY, GEORGIA**

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***Schedule of Findings and Responses***  
**For the Year Ended September 30, 2020**

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**2020-001**

*Criteria*

Bank accounts should be reconciled regularly to ensure receipts and disbursements are recorded correctly and cash balances are correctly stated.

*Condition*

The payroll bank account was not properly reconciled for February 2020 and subsequent months.

*Recommendation*

Management should ensure that appropriate personnel reconcile the bank account timely and adequately each month.

*Views of Responsible Officials and Planned Corrective Action*

County officials agree with the finding and management has arranged for the bank account to be adequately reconciled up to date.

**2020-002**

*Criteria*

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.

*Condition*

For the fiscal year ending September 30, 2020, the County did not adopt an annual budget for the Sheriff's Drug Special Revenue Fund.

*Recommendation*

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

*Views of Responsible Officials and Planned Corrective Action*

County officials agree with the finding and intend to adopt an annual balanced budget for all funds required by Georgia law.