

**WILCOX COUNTY, GEORGIA**  
**Annual Financial Report**  
**For The Fiscal Year Ended**  
**September 30, 2021**

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



# WILCOX COUNTY, GEORGIA

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## *Annual Financial Report*

For The Fiscal Year Ended September 30, 2021

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# WILCOX COUNTY, GEORGIA

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## *Annual Financial Report*

For The Fiscal Year Ended September 30, 2021

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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, 2021, 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 68.0 percent, 50.7 percent, and 97.2 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, 2021, 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 November 7, 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  
November 7, 2022

## **BASIC FINANCIAL STATEMENTS**



## WILCOX COUNTY, GEORGIA

### Statement of Net Position

September 30, 2021

	Primary Government		Component Units	
	Governmental Activities	Primary Government	Board of Health	Development Authority
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 3,789,614	\$ 3,789,614	\$ 331,448	\$ 169,056
Receivables (Net of Allowance for Uncollectibles)	586,210	586,210	27,100	--
Prepaid Items	84,383	84,383	--	--
Capital Assets Not Being Depreciated	399,286	399,286	--	--
Capital Assets Net of Accumulated Depreciation	4,327,299	4,327,299	302	--
Total Assets	<u>9,186,792</u>	<u>9,186,792</u>	<u>358,850</u>	<u>169,056</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension	1,129	1,129	--	--
Proportionate Share of Collective Deferred Outflows	--	--	35,445	--
Total Deferred Outflows of Resources	<u>1,129</u>	<u>1,129</u>	<u>35,445</u>	<u>--</u>
<b>LIABILITIES</b>				
Accounts Payable	298,385	298,385	--	--
Accrued Liabilities	33,347	33,347	--	--
Intergovernmental Payable	10,999	10,999	--	--
Unearned Revenue	838,624	838,624	--	--
Noncurrent Liabilities				
Due within One Year	83,827	83,827	3,378	--
Due in more than One Year	678,072	678,072	169,208	--
Total Liabilities	<u>1,943,254</u>	<u>1,943,254</u>	<u>172,586</u>	<u>--</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension	190,677	190,677	--	--
Proportionate Share of Collective Deferred Inflows	--	--	47,901	--
Total Deferred Inflows of Resources	<u>190,677</u>	<u>190,677</u>	<u>47,901</u>	<u>--</u>
<b>NET POSITION</b>				
Net Investment in Capital Assets	4,635,944	4,635,944	302	--
Restricted For				
Public Safety	35,031	35,031	--	--
Public Works	543,340	543,340	--	--
Capital Outlay	439,606	439,606	--	--
Prior Year Program Income	--	--	103,714	--
Unrestricted	1,400,069	1,400,069	69,792	169,056
Total Net Position	<u>\$ 7,053,990</u>	<u>\$ 7,053,990</u>	<u>\$ 173,808</u>	<u>\$ 169,056</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, 2021

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			
	Expenses	Charges For Services	Operating Grants & Contributions	Capital Grants & Contributions
<b>Primary Government</b>				
<b>Governmental Activities</b>				
General Government	\$ 880,958	\$ 210,060	\$ 250	\$ --
Judicial	461,865	133,349	--	--
Public Safety	2,367,669	602,340	41,773	40,100
Public Works	2,241,948	20,478	332	935,540
Health and Welfare	302,341	--	246,146	--
Culture and Recreation	273,719	23,304	480	18,900
Housing and Development	109,481	--	--	--
Interest on Long-Term Debt	7,354	--	--	--
Total Governmental Activities	6,645,335	989,531	288,981	994,540
Total Primary Government	\$ 6,645,335	\$ 989,531	\$ 288,981	\$ 994,540
<b>Component Units</b>				
Board of Health	\$ 293,384	\$ 83,479	\$ 270,209	\$ --
Development Authority	5	--	10,000	--
Total Component Units	\$ 293,389	\$ 83,479	\$ 280,209	\$ --

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 & Transfers
- Change in Net Position
- Net Position - Beginning
- Net Position - Ending

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

<b>NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION</b>			
<b>Primary Government</b>		<b>Component Units</b>	
<b>Governmental Activities</b>	<b>Total</b>	<b>Board of Health</b>	<b>Development Authority</b>
\$ (670,648)	\$ (670,648)		
(328,516)	(328,516)		
(1,683,456)	(1,683,456)		
(1,285,598)	(1,285,598)		
(56,195)	(56,195)		
(231,035)	(231,035)		
(109,481)	(109,481)		
(7,354)	(7,354)		
<u>(4,372,283)</u>	<u>(4,372,283)</u>		
<u>(4,372,283)</u>	<u>(4,372,283)</u>		
		\$ 60,304	\$ --
		--	9,995
		<u>60,304</u>	<u>9,995</u>
3,605,448	3,605,448	--	--
1,271,668	1,271,668	--	--
78	78	--	--
333,324	333,324	--	--
56,463	56,463	--	--
26,017	26,017	--	--
6,205	6,205	--	42
53,334	53,334	--	--
54,500	54,500	--	--
<u>5,407,037</u>	<u>5,407,037</u>	<u>--</u>	<u>42</u>
1,034,754	1,034,754	60,304	10,037
6,019,236	6,019,236	113,504	159,019
<u>\$ 7,053,990</u>	<u>\$ 7,053,990</u>	<u>\$ 173,808</u>	<u>\$ 169,056</u>

## WILCOX COUNTY, GEORGIA

### Governmental Funds

### Balance Sheet

September 30, 2021

	General	ARPA	TSPLOST
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 1,859,821	\$ 839,224	\$ 392,735
Receivables (Net of Allowance for Uncollectibles)	432,059	--	31,545
Due From Other Funds	200,824	--	80,850
Total Assets	\$ 2,492,704	\$ 839,224	\$ 505,130
<b>LIABILITIES</b>			
Accounts Payable	\$ 264,316	\$ --	\$ --
Accrued Liabilities	33,347	--	--
Compensated Absences Payable	--	--	--
Intergovernmental Payable	--	--	--
Due To Other Funds	14,716	--	200,000
Unearned Revenue	--	838,624	--
Total Liabilities	312,379	838,624	200,000
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Revenue			
Property Taxes	60,893	--	--
Ambulance Fees	44,062	--	--
Intergovernmental	13,728	--	--
Transportation Special District Local Option Sales and Us	--	--	--
Total Deferred Inflows of Resources	118,683	--	--
<b>FUND BALANCES</b>			
Restricted	--	600	305,130
Assigned	--	--	--
Unassigned	2,061,642	--	--
Total Fund Balances	2,061,642	600	305,130
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 2,492,704	\$ 839,224	\$ 505,130

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

Post-Closure Care Costs

Total Long-Term Liabilities

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

Net Position of Governmental Activities

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

<u>Special Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 238,210	\$ 459,624	\$ 3,789,614
--	122,606	586,210
--	14,716	296,390
<u>\$ 238,210</u>	<u>\$ 596,946</u>	<u>\$ 4,672,214</u>
\$ --	34,069	298,385
--	--	33,347
--	--	--
--	10,999	10,999
--	81,674	296,390
--	--	838,624
<u>--</u>	<u>126,742</u>	<u>1,477,745</u>
--	22	60,915
--	--	44,062
--	--	13,728
--	61,976	61,976
<u>--</u>	<u>61,998</u>	<u>180,681</u>
238,210	474,037	1,017,977
--	12,816	12,816
--	(78,647)	1,982,995
<u>238,210</u>	<u>408,206</u>	<u>3,013,788</u>
<u>\$ 238,210</u>	<u>\$ 596,946</u>	
		4,726,585
		180,681
		84,383
		1,129
\$	(90,641)	
	(83,399)	
	(350,100)	
	<u>(237,759)</u>	
		(761,899)
		<u>(190,677)</u>
		<u>\$ 7,053,990</u>

## WILCOX COUNTY, GEORGIA

### Governmental Funds

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

For the Year Ended September 30, 2021

	General	ARPA	TSPLOST
<b>REVENUES</b>			
Taxes	\$ 4,274,444	\$ --	\$ 388,029
Licenses and Permits	39,317	--	--
Intergovernmental	394,895	--	--
Charges for Services	610,791	--	--
Fines and Forfeitures	116,622	--	--
Investment Income	4,126	600	287
Contributions and Donations	480	--	--
Miscellaneous	54,159	--	3,485
Total Revenues	<u>5,494,834</u>	<u>600</u>	<u>391,801</u>
<b>EXPENDITURES</b>			
Current			
General Government	817,767	--	--
Judicial	486,323	--	--
Public Safety	2,114,347	--	--
Public Works	1,059,971	--	756
Health and Welfare	292,438	--	--
Culture and Recreation	230,798	--	--
Housing and Development	102,882	--	--
Capital Outlay	--	--	--
Debt Service	--	--	--
Intergovernmental	--	--	--
Total Expenditures	<u>5,104,526</u>	<u>--</u>	<u>756</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>390,308</u>	<u>600</u>	<u>391,045</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	200,000	--	--
Transfers Out	(25,088)	--	(200,000)
Proceeds of Capital Asset Dispositions	54,500	--	--
Capital Leases	--	--	--
Total Other Financing Sources (Uses)	<u>229,412</u>	<u>--</u>	<u>(200,000)</u>
Net Change in Fund Balances	<u>619,720</u>	<u>600</u>	<u>191,045</u>
Fund Balances - Beginning	<u>1,441,922</u>	<u>--</u>	<u>114,085</u>
Fund Balances - Ending	<u>\$ 2,061,642</u>	<u>\$ 600</u>	<u>\$ 305,130</u>

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

<b>Special Projects</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ --	\$ 578,698	\$ 5,241,171
--	--	39,317
898,208	194	1,293,297
--	129,577	740,368
--	17,277	133,899
1,104	621	6,738
--	1,500	1,980
--	2,989	60,633
<u>899,312</u>	<u>730,856</u>	<u>7,517,403</u>
--	--	817,767
--	--	486,323
--	141,850	2,256,197
26,365	--	1,087,092
--	--	292,438
--	--	230,798
--	--	102,882
825,378	357,216	1,182,594
--	120,052	120,052
--	126,076	126,076
<u>851,743</u>	<u>745,194</u>	<u>6,702,219</u>
47,569	(14,338)	815,184
--	25,088	225,088
--	--	(225,088)
--	--	54,500
--	105,245	105,245
--	130,333	159,745
47,569	115,995	974,929
190,641	292,211	2,038,859
<u>\$ 238,210</u>	<u>\$ 408,206</u>	<u>\$ 3,013,788</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, 2021

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* \$ 974,929

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	405,454
Depreciation Expense	(408,232)
	<u>(2,778)</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	(121,136)
Accumulated Depreciation	121,136
	<u>--</u>

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

Taxes	25,810
Charges for Services	31,209
Intergovernmental	13,728
	<u>70,747</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*.

Debt Issued or Incurred	
Capital Lease Financing	(105,245)
Principal Repayments	
Capital Leases	112,698
	<u>7,453</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	(9,209)
Pensions	4,750
Prepaid Items	(11,138)
	<u>(15,597)</u>

Change in net position of governmental activities reported in the *Statement of Activities* \$ 1,034,754

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, 2021

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	<b>Will Duncan Private- Purpose Trust Fund</b>	<b>Custodial Funds</b>
<b>ASSETS</b>		
Cash	\$ 149,128	\$ 277,919
Total Assets	<u>149,128</u>	<u>277,919</u>
<b>LIABILITIES</b>		
Due to Others	--	277,919
Total Liabilities	<u>--</u>	<u>277,919</u>
<b>NET POSITION</b>		
Restricted for		
Individuals, Organizations, and Other Governments	\$ 149,128	\$ --
Total Net Position	<u>149,128</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, 2021

---

	<b>Will Duncan Private- Purpose Trust Fund</b>	<b>Custodial Funds</b>
<b>ADDITIONS</b>		
Taxes for Other Governments	\$ --	\$ 3,858,575
Fines and Fees	--	257,086
Total Contributions	<u>--</u>	<u>4,115,661</u>
Investment Earnings		
Interest and Dividends	\$ 15	\$ --
Net Investment Earnings	<u>15</u>	<u>--</u>
Total Additions	<u>15</u>	<u>4,115,661</u>
<b>DEDUCTIONS</b>		
Taxes for Other Governments	--	3,858,575
Fines and Fees	--	257,086
Total Deductions	<u>--</u>	<u>4,115,661</u>
Changes in Net Position	15	--
Net Position - Beginning	149,113	--
Net Position - Ending	<u>\$ 149,128</u>	<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, 2021

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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, 2021

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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 *ARPA Fund* accounts for the Local Fiscal Recovery Funds received by the County through the American Rescue Plan Act of 2021.

The *TSPLOST Fund* accounts for the collection of the discretionary portion of transportation special district local option sales and use tax proceeds and expenditures that are not capital projects.

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 improve the provision of, and access to, quality healthcare services for the poor citizens of Wilcox County.

*Custodial Funds* account for resources held by the County in a purely custodial capacity for individuals, private organizations, and other governments.

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

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

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

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

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

## WILCOX COUNTY, GEORGIA

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

September 30, 2021

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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.

##### **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.

## WILCOX COUNTY, GEORGIA

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### Notes to the Financial Statements

September 30, 2021

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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 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.

**Notes to the Financial Statements**

September 30, 2021

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**7. Net Position Flow Assumption**

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

**8. Fund Balance Flow Assumptions**

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

**9. Fund Balance Policies**

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

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

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

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

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

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

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

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Board of County Commissioners may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations

**WILCOX COUNTY, GEORGIA**

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***Notes to the Financial Statements***

September 30, 2021

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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 22, 2020, payable December 1, 2020, and attached as an enforceable lien on property as of January 1, 2020. The billings are considered past due after December 1, 2020, 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

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### Notes to the Financial Statements

September 30, 2021

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## II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### A. Budgetary Information

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

All departments of the County submit requests for appropriations to the County Clerk so that a budget may be prepared. The proposed budget is presented to the County Commissioners for review. The Commission holds public hearings and a final budget must be prepared and adopted no later than September 30. The appropriated budget is prepared by fund, function, and department. The County's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the County Commission. The legal level of budgetary control is the department level.

The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the General fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital project fund. For the year ended September 30, 2021, the County did not adopt annual budgets for the ARPA and Sheriff's Drug special revenue funds.

### 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			
Superior Court	\$ 66,983	\$ 75,137	\$ (8,154)
Public Defender	27,990	31,924	(3,934)
Sheriff	618,005	661,755	(43,750)
Jail	335,020	353,904	(18,884)
Coroner	21,445	28,631	(7,186)
Emergency Management	118,925	171,113	(52,188)
Solid Waste and Recycling	162,060	171,941	(9,881)
Closure and Post-closure Care	40,000	50,753	(10,753)
Transit System Vans	101,200	249,052	(147,852)
County Extension	63,994	74,424	(10,430)
Forest Services	18,388	18,458	(70)
Transfers Out	24,745	25,088	(343)
Special Projects Special Revenue Fund	549,528	851,743	(302,215)
E-911 Special Revenue Fund	123,000	137,088	(14,088)

### C. Deficit Fund Equity

The following funds had deficit fund equity at September 30, 2021:

E-911 Special Revenue Fund	\$ 12,513
TSPLOST Capital Projects Fund	\$ 66,134

**WILCOX COUNTY, GEORGIA**

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**Notes to the Financial Statements**

September 30, 2021

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

**A. Cash Deposits with Financial Institutions**

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

*Custodial credit risk – deposits.* This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. As of September 30, 2021, \$207,923 of the County's bank balance was uninsured and uncollateralized.

**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 AAf/S1 by Fitch. 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 constant net asset value of \$1.00. At September 30, 2021, the weighted average maturity was 40 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	TSPLOST	Nonmajor Governmental Funds	Total
Taxes	\$ 89,545	\$ --	\$ 23	\$ 89,568
Accounts	277,803	--	--	277,803
Intergovernmental	268,300	31,545	122,583	422,428
Gross Receivables	635,648	31,545	122,606	789,799
Less: Allowance for Uncollectibles	(203,589)	--	--	(203,589)
	<u>\$ 432,059</u>	<u>\$ 31,545</u>	<u>\$ 122,606</u>	<u>\$ 586,210</u>

**WILCOX COUNTY, GEORGIA**

**Notes to the Financial Statements**

September 30, 2021

**D. Capital Assets**

Capital asset activity for the year ended September 30, 2021, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>				
Capital Assets, Not Being Depreciated				
Land	\$ 334,602	\$ 3,550	\$ --	\$ 338,152
Construction In Progress	--	61,134	--	61,134
Total Capital Assets, Not Being Depreciated	<u>334,602</u>	<u>64,684</u>	<u>--</u>	<u>399,286</u>
Capital Assets, Being Depreciated				
Buildings	3,187,206	--	--	3,187,206
Infrastructure	2,946,075	--	--	2,946,075
Improvements Other Than Buildings	188,514	18,936	(10,641)	196,809
Machinery and Equipment	3,635,679	321,834	(110,495)	3,847,018
Total Capital Assets, Being Depreciated	<u>9,957,474</u>	<u>340,770</u>	<u>(121,136)</u>	<u>10,177,108</u>
Less Accumulated Depreciation For				
Buildings	(1,790,208)	(67,959)	--	(1,858,167)
Infrastructure	(766,399)	(73,652)	--	(840,051)
Improvements Other Than Buildings	(178,659)	(3,013)	10,641	(171,031)
Machinery and Equipment	(2,827,447)	(263,608)	110,495	(2,980,560)
Total Accumulated Depreciation	<u>(5,562,713)</u>	<u>(408,232)</u>	<u>121,136</u>	<u>(5,849,809)</u>
Total Capital Assets, Being Depreciated, Net	<u>4,394,761</u>	<u>(67,462)</u>	<u>--</u>	<u>4,327,299</u>
Governmental Activities Capital Assets, Net	<u>\$ 4,729,363</u>	<u>\$ (2,778)</u>	<u>\$ --</u>	<u>\$ 4,726,585</u>

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

Governmental Activities	
General Government	\$ 38,495
Judicial	14,222
Public Safety	121,376
Public Works	182,335
Health and Welfare	7,088
Culture and Recreation	39,796
Housing and Development	4,920
Total Depreciation Expense	<u>\$ 408,232</u>

**WILCOX COUNTY, GEORGIA**

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**Notes to the Financial Statements**

September 30, 2021

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

The composition of interfund balances as of September 30, 2021 was as follows:

*Due From / To Other Funds*

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	TSPLOST Special Revenue Fund	\$ 200,000
General Fund	Nonmajor Governmental Funds	824
TSPLOST Capital Projects Fund	Nonmajor Governmental Funds	80,850
Nonmajor Governmental Funds	General Fund	14,716
		<u>\$ 296,390</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, 2021 was as follows:

*Interfund Transfers*

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
General Fund	TSPLOST Special Revenue Fund	\$ 200,000
Nonmajor Governmental Funds	General Fund	25,088
		<u>\$ 225,088</u>

A Nonmajor Governmental Fund transferred \$200,000 in TSPLOST proceeds to the General Fund to finance expenditures. The General Fund transferred \$25,088 to a Nonmajor Governmental fund to finance E-911 operations.

**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, 2021 were as follows:

	<u>Governmental</u>
	<u>Activities</u>
Machinery and Equipment	\$ 235,027
Less: Accumulated Depreciation	(79,553)
Total	<u>\$ 155,474</u>

## WILCOX COUNTY, GEORGIA

### Notes to the Financial Statements

September 30, 2021

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2021 were as follows:

Year Ending September 30	Governmental Activities
2022	\$ 65,950
2023	27,808
2024	1,447
Total Minimum Lease Payments	95,205
Less: Amounts Representing Interest	(4,564)
Present Value of Minimum Lease Payments	<u>\$ 90,641</u>

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

Long-term liability activity for the year ended September 30, 2021, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	\$ 74,190	\$ 9,209	\$ --	\$ 83,399	\$ --
Net Pension Liability	548,242	210,470	(408,612)	350,100	--
Capital Leases	98,094	105,245	(112,698)	90,641	62,027
Post-Closure Care Costs	237,759	--	--	237,759	21,800
	<u>\$ 958,285</u>	<u>\$ 324,924</u>	<u>\$ (521,310)</u>	<u>\$ 761,899</u>	<u>\$ 83,827</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. On June 3, 2014, the County amended the adoption agreement and closed the plan to employees with an employment commencement date on or after June 3, 2014. A financial report for the Wilcox County Defined Benefit Plan may be obtained by writing to Wilcox County, Georgia, Abbeville, Georgia 31001.

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

**WILCOX COUNTY, GEORGIA**

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**Notes to the Financial Statements**

September 30, 2021

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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, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	19
Inactive employees entitled to but not yet receiving benefits	43
Active employees	17
	<u>79</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, 2021, the County's actuarially determined contribution was \$67,204.

The County's net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2021 based on employee data as of January 1, 2020.

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 2020 (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 May 8, 2018) 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, 2021

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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, 2021

The changes in net pension liability for the year ended September 30, 2021, were as follows.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances - Beginning	\$ 2,320,239	\$ 1,771,997	\$ 548,242
Changes for the Year			
Service Cost	21,834	--	21,834
Interest	159,400	--	159,400
Differences Between Expected and Actual Experience	(96,919)	--	(96,919)
Changes of Assumptions	3,387	--	3,387
Contributions - Employer	--	67,204	(67,204)
Contributions - Employee	--	--	--
Net Investment Income	--	244,489	(244,489)
Benefit Payments	(86,193)	(86,193)	--
Administrative Expense	--	(18,103)	18,103
Other Changes	--	(7,746)	7,746
Net Changes	1,509	199,651	(198,142)
Balances - Ending	\$ 2,321,748	\$ 1,971,648	\$ 350,100

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

- The mortality improvement changed from the Pub-2010 GE (50%) & PS (50%) Amount Weighted with Scale AA to 2019 to Scale AA to 2020.

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	\$ 624,510	\$ 350,100	\$ 119,789



**WILCOX COUNTY, GEORGIA**

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**Notes to the Financial Statements**

September 30, 2021

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For the year ended September 30, 2021, the County recognized pension income of \$4,750. At September 30, 2021, 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	\$ --	\$ 32,306
Changes in assumptions	1,129	--
Net difference between projected and actual earnings on pension plan investments	--	158,371
	<u>\$ 1,129</u>	<u>\$ 190,677</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>	
2022	\$ (78,359)
2023	(24,819)
2024	(63,499)
2025	(22,871)
2026	--
Thereafter	--
	<u>\$ (189,548)</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, 2021, the County recognized pension expense of \$19,012 and the liability outstanding at September 30, 2021 was \$221.

**I. Landfill 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 \$20,000 annually for monitoring and engineers estimate this amount will continue to be paid for the next 10 years. The exact time period cannot be determined. The County's estimated liability for post-closure care costs at September 30, 2021 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, 2021

**J. Fund Balances**

The classifications of fund balances of governmental funds at September 30, 2021 were as follows:

	General	ARPA	TSPLOST	Special Projects	Other Governmental Funds	Total Governmental Funds
Restricted						
Public Safety	\$ --	\$ 600	\$ --	\$ --	\$ 34,431	\$ 35,031
Public Works	--	--	305,130	238,210	--	543,340
Capital Outlay	--	--	--	--	439,606	439,606
	<u>--</u>	<u>600</u>	<u>305,130</u>	<u>238,210</u>	<u>474,037</u>	<u>1,017,977</u>
Assigned						
Public Safety	--	--	--	--	12,816	12,816
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>12,816</u>	<u>12,816</u>
Unassigned, Reported In						
General Fund	2,061,642	--	--	--	--	2,061,642
Special Revenue Funds	--	--	--	--	(12,513)	(12,513)
Capital Projects Funds	--	--	--	--	(66,134)	(66,134)
	<u>2,061,642</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(78,647)</u>	<u>1,982,995</u>
Total Fund Balances	<u>\$ 2,061,642</u>	<u>\$ 600</u>	<u>\$ 305,130</u>	<u>\$ 238,210</u>	<u>\$ 408,206</u>	<u>\$ 3,013,788</u>

**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 \$3,000,000 for liability and \$10,573,105 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, 2021

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#### **L. 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, 2021, 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

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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, 2021

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 3,973,500	\$ 3,973,500	\$ 4,274,444	\$ 300,944
Licenses and Permits	21,483	21,483	39,317	17,834
Intergovernmental	133,750	139,500	394,895	255,395
Charges for Services	393,500	393,500	610,791	217,291
Fines and Forfeitures	98,000	98,000	116,622	18,622
Interest Revenue	16,000	16,000	4,126	(11,874)
Contributions and Donations	2,500	2,500	480	(2,020)
Miscellaneous	90,500	90,500	54,159	(36,341)
Total Revenues	<u>4,729,233</u>	<u>4,734,983</u>	<u>5,494,834</u>	<u>759,851</u>
<b>EXPENDITURES</b>				
Governing Body	297,667	297,667	289,189	8,478
Elections	103,995	103,995	99,139	4,856
Tax Commissioner	165,311	165,311	163,642	1,669
Tax Assessor	163,099	163,099	147,687	15,412
Board of Equalization	5,000	5,000	845	4,155
Building and Plant	116,832	116,832	112,207	4,625
Other General Government	135,000	135,000	5,058	129,942
Superior Court	66,983	66,983	75,137	(8,154)
Clerk of Superior Court	172,044	172,044	168,485	3,559
Probate Court	214,968	214,968	210,777	4,191
Juvenile Court	800	800	--	800
Public Defender	27,990	27,990	31,924	(3,934)
Sheriff	603,443	618,005	661,755	(43,750)
Jail	335,020	335,020	353,904	(18,884)
Emergency Medical Services	904,258	910,008	898,944	11,064
Coroner	21,445	21,445	28,631	(7,186)
Emergency Management	118,925	118,925	171,113	(52,188)
Highways and Streets	780,932	780,932	780,099	833
Solid Waste and Recycling	162,060	162,060	171,941	(9,881)
Closure and Post-closure Care	40,000	40,000	50,753	(10,753)
Maintenance and Shop	78,764	78,764	57,178	21,586
DFACS	5,000	5,000	975	4,025
Transit System Vans	101,200	101,200	249,052	(147,852)
Other Health and Welfare	43,273	43,273	42,411	862
Recreation	203,504	203,504	175,131	28,373
Agri-Center	24,578	24,578	21,277	3,301
Community Service Center	24,320	24,320	16,502	7,818
FSA Soil Conservation	16,050	16,050	6,243	9,807
Libraries	11,645	11,645	11,645	--
County Extension	63,994	63,994	74,424	(10,430)
Forest Services	18,388	18,388	18,458	(70)
Economic Development	10,000	10,000	10,000	--
Total Expenditures	<u>5,036,488</u>	<u>5,056,800</u>	<u>5,104,526</u>	<u>(47,726)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(307,255)</u>	<u>(321,817)</u>	<u>390,308</u>	<u>712,125</u>

## WILCOX COUNTY, GEORGIA

### General Fund

#### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For the Year Ended September 30, 2021

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				
Jail Special Revenue Fund	8,000	8,000	--	(8,000)
TSPLOST Special Revenue Fund	250,000	250,000	200,000	(50,000)
Transfers Out				
E-911 Special Revenue Fund	(24,745)	(24,745)	(25,088)	(343)
Proceeds of Capital Asset Dispositions	64,000	64,000	54,500	(9,500)
Insurance Recoveries	10,000	24,562	--	(24,562)
Total Other Financing Sources (Uses)	<u>307,255</u>	<u>321,817</u>	<u>229,412</u>	<u>(92,405)</u>
Net Change in Fund Balances	--	--	619,720	619,720
Fund Balances - Beginning	1,441,922	1,441,922	1,441,922	--
Fund Balances - Ending	<u>\$ 1,441,922</u>	<u>\$ 1,441,922</u>	<u>\$ 2,061,642</u>	<u>\$ 619,720</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, 2021

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	
<b>REVENUES</b>				
Taxes	\$ 640,000	\$ 640,000	\$ 388,029	\$ (251,971)
Interest Revenue	165	165	287	122
Miscellaneous	--	--	3,485	3,485
Total Revenues	<u>640,165</u>	<u>640,165</u>	<u>391,801</u>	<u>(248,364)</u>
<b>EXPENDITURES</b>				
Current				
Public Works	290,165	290,165	756	289,409
Capital Outlay	350,000	350,000	--	350,000
Total Expenditures	<u>640,165</u>	<u>640,165</u>	<u>756</u>	<u>639,409</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>--</u>	<u>391,045</u>	<u>391,045</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out				
General Fund	--	--	(200,000)	(200,000)
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>(200,000)</u>	<u>(200,000)</u>
Net Change in Fund Balances	<u>--</u>	<u>--</u>	<u>191,045</u>	<u>191,045</u>
Fund Balances - Beginning	114,085	114,085	114,085	--
Fund Balances - Ending	<u>\$ 114,085</u>	<u>\$ 114,085</u>	<u>\$ 305,130</u>	<u>\$ 191,045</u>



**WILCOX COUNTY, GEORGIA**

**Pension Plan**

**Schedule of Changes in the County's Net Pension Liability and Related Ratios**  
September 30, 2021

	<u>2021</u>	<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	\$ 21,834	\$ 23,915	\$ 25,888	\$ 35,250	\$ 27,481	\$ 23,678	\$ 13,786
Interest on Total Pension Liability	159,400	150,560	148,253	136,621	129,265	114,514	108,992
Changes of Benefit Terms	--	--	--	--	--	--	--
Differences Between Expected and Actual Experience	(96,919)	(48,389)	(84,190)	44,949	31,442	56,801	--
Changes of Assumptions	3,387	96,770	76,088	4,070	56,717	58,284	--
Benefit Payments	(86,193)	(106,941)	(13,176)	(107,709)	(60,317)	(52,853)	(45,478)
<b>Net Change in Total Pension Liability</b>	<u>1,509</u>	<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>2,320,239</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>	<u>1,475,968</u>
<b>Total Pension Liability - Ending (a)</b>	<u>\$ 2,321,748</u>	<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	\$ 67,204	\$ 71,361	\$ 66,558	\$ 96,127	\$ 88,187	\$ 77,106	\$ 62,167
Contributions - Employee	--	--	--	--	--	--	--
Net Investment Income	244,489	312,975	(73,913)	214,154	89,477	8,929	84,422
Benefit Payments, Including Refunds of Employee	(86,193)	(106,941)	(13,176)	(107,709)	(60,317)	(52,853)	(45,478)
Administrative Expense	(18,103)	(18,145)	(7,594)	(6,703)	(9,889)	(6,190)	(4,577)
Other	(7,746)	(7,741)	(7,186)	(23,674)	(8,245)	(7,992)	(7,504)
<b>Net Change in Plan Fiduciary Net Position</b>	<u>199,651</u>	<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>1,771,997</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>	<u>1,176,361</u>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<u>\$ 1,971,648</u>	<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>\$ 350,100</u>	<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>	84.92%	76.37%	68.98%	75.84%	71.38%	73.24%	81.47%
<b>Covered-Employee Payroll</b>	\$ 465,494	\$ 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>	75.21%	89.19%	101.76%	58.87%	70.96%	64.36%	60.02%

**WILCOX COUNTY, GEORGIA**

**Pension Plan**

**Schedule of County Contributions**

**September 30, 2021**

	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Actuarially Determined Contribution	\$ 67,204	\$ 71,361	\$ 66,558	\$ 96,127	\$ 88,187	\$ 77,106	\$ 62,167
Contributions in Relation to the Actuarially Determined Contribution	67,204	71,361	66,558	96,127	88,187	77,106	62,167
Contribution Deficiency (Excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered-Employee Payroll	\$ 465,494	\$ 614,659	\$ 672,010	\$ 841,967	\$ 781,639	\$ 729,236	\$ 479,596
Contributions as a Percentage of Covered-Employ	14.44%	11.61%	9.90%	11.42%	11.28%	10.57%	12.96%

**Notes to Schedule**

Valuation date	January 1, 2020
Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Net effective period of 16.9 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	Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2020 (Pre-Retirement: Employee, Post-Retirement: Retiree)

**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.

**ARPA Fund** - This fund is used to account for the Local Fiscal Recovery Funds received by the County through the American Rescue Plan Act of 2021.

**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.

**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, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 1,859,821	\$ 1,635,361
Receivables (Net of Allowance for Uncollectibles)		
Taxes	76,403	91,700
Accounts	87,356	87,930
Intergovernmental	268,300	41,344
Due From Other Funds		
Cedar Creek Fire Special Revenue Fund	824	1,650
TSPLOST Special Revenue Fund	200,000	--
Total Assets	<u>\$ 2,492,704</u>	<u>\$ 1,857,985</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 264,316	\$ 106,214
Accrued Liabilities	33,347	89,619
Due To Other Funds		
TSPLOST Capital Projects Fund	14,716	14,716
Unearned Revenue	--	133,991
Total Liabilities	<u>312,379</u>	<u>344,540</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenue		
Property Taxes	60,893	58,670
Ambulance Fees	44,062	12,853
Intergovernmental	13,728	--
Total Deferred Inflows of Resources	<u>118,683</u>	<u>71,523</u>
<b>FUND BALANCES</b>		
Unassigned	<u>2,061,642</u>	<u>1,441,922</u>
Total Fund Balances	<u>2,061,642</u>	<u>1,441,922</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,492,704</u>	<u>\$ 1,857,985</u>

# WILCOX COUNTY, GEORGIA

## General Fund

### Statement of Revenues, Expenditures and Changes in Fund Balances For the Years Ended September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Taxes	\$ 4,274,444	\$ 4,059,582
Licenses and Permits	39,317	23,091
Intergovernmental	394,895	373,370
Charges for Services	610,791	622,417
Fines and Forfeitures	116,622	51,932
Interest Revenue	4,126	13,296
Contributions and Donations	480	1,700
Miscellaneous	54,159	56,741
Total Revenues	<u>5,494,834</u>	<u>5,202,129</u>
<b>EXPENDITURES</b>		
Current		
General Government	817,767	980,195
Judicial	486,323	518,506
Public Safety	2,114,347	2,126,774
Public Works	1,059,971	1,282,473
Health and Welfare	292,438	155,555
Culture and Recreation	230,798	329,840
Housing and Development	102,882	122,809
Total Expenditures	<u>5,104,526</u>	<u>5,516,152</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>390,308</u>	<u>(314,023)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In		
Jail Special Revenue Fund	--	4,700
TSPLOST Special Revenue Fund	200,000	180,000
Transfers Out		
E-911 Special Revenue Fund	(25,088)	(29,432)
Proceeds of Capital Asset Dispositions	54,500	5,050
Insurance Recoveries	--	31,975
Total Other Financing Sources (Uses)	<u>229,412</u>	<u>192,293</u>
Net Change in Fund Balances	619,720	(121,730)
Fund Balances - Beginning	1,441,922	1,563,652
Fund Balances - Ending	<u>\$ 2,061,642</u>	<u>\$ 1,441,922</u>

**WILCOX COUNTY, GEORGIA**

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***ARPA Special Revenue Fund***

**Balance Sheet**

September 30, 2021 and 2020

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	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 839,224	\$ --
Total Assets	<u>\$ 839,224</u>	<u>\$ --</u>
<b>LIABILITIES</b>		
Unearned Revenue	\$ 838,624	\$ --
Total Liabilities	<u>838,624</u>	<u>--</u>
<b>FUND BALANCES</b>		
Restricted	600	--
Total Fund Balances	<u>600</u>	<u>--</u>
Total Liabilities and Fund Balances	<u>\$ 839,224</u>	<u>\$ --</u>

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***ARPA Special Revenue Fund***

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

For the Years Ended September 30, 2021 and 2020

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	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Interest Revenue	\$ 600	\$ --
Total Revenues	<u>600</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>600</u>	<u>--</u>
Net Change in Fund Balances	600	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	<u>\$ 600</u>	<u>\$ --</u>

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

September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 392,735	\$ 32,039
Receivables		
Intergovernmental	31,545	29,577
Due From Other Funds		
TSPLOST Capital Projects Fund	80,850	57,064
Total Assets	<u>\$ 505,130</u>	<u>\$ 118,680</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ --	\$ 4,595
Due To Other Funds		
General Fund	200,000	--
Total Liabilities	<u>200,000</u>	<u>4,595</u>
<b>FUND BALANCES</b>		
Restricted	<u>305,130</u>	<u>114,085</u>
Total Fund Balances	<u>305,130</u>	<u>114,085</u>
Total Liabilities and Fund Balances	<u>\$ 505,130</u>	<u>\$ 118,680</u>

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

For the Years Ended September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Taxes	\$ 388,029	\$ 363,076
Interest Revenue	287	163
Miscellaneous	3,485	--
Total Revenues	<u>391,801</u>	<u>363,239</u>
<b>EXPENDITURES</b>		
Current		
Public Works	756	6,200
Total Expenditures	<u>756</u>	<u>6,200</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>391,045</u>	<u>357,039</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers Out		
General Fund	(200,000)	(180,000)
CDBG Capital Projects Fund	--	(2,749)
Special Projects Special Revenue Fund	--	(107,033)
Total Other Financing Sources (Uses)	<u>(200,000)</u>	<u>(289,782)</u>
Net Change in Fund Balances	191,045	67,257
Fund Balances - Beginning	114,085	46,828
Fund Balances - Ending	<u>\$ 305,130</u>	<u>\$ 114,085</u>



**WILCOX COUNTY, GEORGIA**

***Special Projects Special Revenue Fund***

**Balance Sheet**

September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 238,210	\$ 190,641
Total Assets	<u>\$ 238,210</u>	<u>\$ 190,641</u>
<b>FUND BALANCES</b>		
Restricted	\$ 238,210	\$ 190,641
Total Fund Balances	<u>\$ 238,210</u>	<u>\$ 190,641</u>

***Special Projects Special Revenue Fund***

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

For the Years Ended September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Intergovernmental	\$ 898,208	\$ --
Interest Revenue	1,104	3,710
Total Revenues	<u>899,312</u>	<u>3,710</u>
<b>EXPENDITURES</b>		
Current		
Public Works	26,365	16,335
Capital Outlay	825,378	536,048
Total Expenditures	<u>851,743</u>	<u>552,383</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>47,569</u>	<u>(548,673)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In		
TSPLOST Special Revenue Fund	--	107,033
Total Other Financing Sources (Uses)	<u>--</u>	<u>107,033</u>
Net Change in Fund Balances	47,569	(441,640)
Fund Balances - Beginning	190,641	632,281
Fund Balances - Ending	<u>\$ 238,210</u>	<u>\$ 190,641</u>

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## Nonmajor Governmental Funds

### Special Revenue Funds

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

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

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

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

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

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

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

### 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.

**WILCOX COUNTY, GEORGIA**

**Nonmajor Governmental Funds**

**Combining Balance Sheet**

**September 30, 2021**

	Special Revenue Funds				
	E-911	Cedar Creek Fire	Jail	Drug Abuse Treatment	Juvenile Services
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 10,875	\$ 3,831	\$ 9,877	\$ 18,108	\$ 229
Receivables	10,612	23	--	--	--
Due From Other Funds	--	--	--	--	--
Total Assets	<u>\$ 21,487</u>	<u>\$ 3,854</u>	<u>\$ 9,877</u>	<u>\$ 18,108</u>	<u>\$ 229</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ 34,000	\$ 69	\$ --	\$ --	\$ --
Intergovernmental Payable	--	--	--	--	--
Due To Other Funds	--	824	--	--	--
Total Liabilities	<u>34,000</u>	<u>893</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue	--	22	--	--	--
Total Deferred Inflows Of Resources	<u>--</u>	<u>22</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>FUND BALANCES</b>					
Restricted	--	--	--	18,108	229
Assigned	--	2,939	9,877	--	--
Unassigned	(12,513)	--	--	--	--
Total Fund Balances	<u>(12,513)</u>	<u>2,939</u>	<u>9,877</u>	<u>18,108</u>	<u>229</u>
Total Liabilities, Deferred Inflows of Resources	<u>\$ 21,487</u>	<u>\$ 3,854</u>	<u>\$ 9,877</u>	<u>\$ 18,108</u>	<u>\$ 229</u>

		Capital Projects Funds			Total
Sheriff's	Total	SPLOST	TSPLOST	Total	Nonmajor
Drug		2018			Governmental
					Funds
\$ 16,094	\$ 59,014	\$ 400,610	\$ --	\$ 400,610	\$ 459,624
--	10,635	49,995	61,976	111,971	122,606
--	--	--	14,716	14,716	14,716
<u>\$ 16,094</u>	<u>\$ 69,649</u>	<u>\$ 450,605</u>	<u>\$ 76,692</u>	<u>\$ 527,297</u>	<u>\$ 596,946</u>
\$ --	\$ 34,069	\$ --	\$ --	\$ --	\$ 34,069
--	--	10,999	--	10,999	10,999
--	824	--	80,850	80,850	81,674
<u>--</u>	<u>34,893</u>	<u>10,999</u>	<u>80,850</u>	<u>91,849</u>	<u>126,742</u>
--	22	--	61,976	61,976	61,998
<u>--</u>	<u>22</u>	<u>--</u>	<u>61,976</u>	<u>61,976</u>	<u>61,998</u>
16,094	34,431	439,606	--	439,606	474,037
--	12,816	--	--	--	12,816
--	(12,513)	--	(66,134)	(66,134)	(78,647)
<u>16,094</u>	<u>34,734</u>	<u>439,606</u>	<u>(66,134)</u>	<u>373,472</u>	<u>408,206</u>
<u>\$ 16,094</u>	<u>\$ 69,649</u>	<u>\$ 450,605</u>	<u>\$ 76,692</u>	<u>\$ 527,297</u>	<u>\$ 596,946</u>

**WILCOX COUNTY, GEORGIA**

**Nonmajor Governmental Funds**

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

September 30, 2021

	Special Revenue Funds				
	E-911	Cedar Creek Fire	Jail	Drug Abuse Treatment	Juvenile Services
<b>REVENUES</b>					
Taxes	\$ 78	\$ 5,289	\$ --	\$ --	\$ --
Intergovernmental	--	194	--	--	--
Charges for Services	129,577	--	--	--	--
Fines and Forfeitures	--	--	8,681	5,046	--
Interest Revenue	52	6	--	30	--
Contributions and Donations	--	--	--	--	--
Miscellaneous	--	--	--	--	--
Total Revenues	<u>129,707</u>	<u>5,489</u>	<u>8,681</u>	<u>5,076</u>	<u>--</u>
<b>EXPENDITURES</b>					
Current					
Public Safety	137,088	884	--	250	--
Capital Outlay	--	--	--	--	--
Debt Service	--	--	--	--	--
Intergovernmental	--	--	--	--	--
Total Expenditures	<u>137,088</u>	<u>884</u>	<u>--</u>	<u>250</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(7,381)</u>	<u>4,605</u>	<u>8,681</u>	<u>4,826</u>	<u>--</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	25,088	--	--	--	--
Capital Leases	--	--	--	--	--
Total Other Financing Sources (Uses)	<u>25,088</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	17,707	4,605	8,681	4,826	--
Fund Balances - Beginning	(30,220)	(1,666)	1,196	13,282	229
Fund Balances - Ending	<u>\$ (12,513)</u>	<u>\$ 2,939</u>	<u>\$ 9,877</u>	<u>\$ 18,108</u>	<u>\$ 229</u>

Sheriff's Drug	Capital Projects Funds			Total Nonmajor Governmental Funds	
	Total	SPLOST 2018	TSPLOST		
\$ --	\$ 5,367	\$ 573,331	\$ --	\$ 573,331	\$ 578,698
--	194	--	--	--	194
--	129,577	--	--	--	129,577
3,550	17,277	--	--	--	17,277
--	88	533	--	533	621
1,500	1,500	--	--	--	1,500
2,989	2,989	--	--	--	2,989
<u>8,039</u>	<u>156,992</u>	<u>573,864</u>	<u>--</u>	<u>573,864</u>	<u>730,856</u>
3,628	141,850	--	--	--	141,850
--	--	333,431	23,785	357,216	357,216
--	--	120,052	--	120,052	120,052
--	--	126,076	--	126,076	126,076
<u>3,628</u>	<u>141,850</u>	<u>579,559</u>	<u>23,785</u>	<u>603,344</u>	<u>745,194</u>
<u>4,411</u>	<u>15,142</u>	<u>(5,695)</u>	<u>(23,785)</u>	<u>(29,480)</u>	<u>(14,338)</u>
--	25,088	--	--	--	25,088
--	--	105,245	--	105,245	105,245
--	<u>25,088</u>	<u>105,245</u>	--	<u>105,245</u>	<u>130,333</u>
4,411	40,230	99,550	(23,785)	75,765	115,995
11,683	(5,496)	340,056	(42,349)	297,707	292,211
<u>\$ 16,094</u>	<u>\$ 34,734</u>	<u>\$ 439,606</u>	<u>\$ (66,134)</u>	<u>\$ 373,472</u>	<u>\$ 408,206</u>

**WILCOX COUNTY, GEORGIA**

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

**Balance Sheet**

September 30, 2021 and 2020

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	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 10,875	\$ 11,616
Receivables		
Accounts	--	12
Intergovernmental	10,612	11,152
Total Assets	<u>\$ 21,487</u>	<u>\$ 22,780</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 34,000	\$ 53,000
Total Liabilities	<u>34,000</u>	<u>53,000</u>
<b>FUND BALANCES</b>		
Unassigned	<u>(12,513)</u>	<u>(30,220)</u>
Total Fund Balances	<u>(12,513)</u>	<u>(30,220)</u>
Total Liabilities and Fund Balances	<u>\$ 21,487</u>	<u>\$ 22,780</u>



**WILCOX COUNTY, GEORGIA**

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

**Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Years Ended September 30, 2021 and 2020**

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
Taxes	\$ 78	\$ 65
Charges for Services	129,577	144,562
Interest Revenue	52	339
Total Revenues	<u>129,707</u>	<u>144,966</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	137,088	182,432
Total Expenditures	<u>137,088</u>	<u>182,432</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(7,381)</u>	<u>(37,466)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In		
General Fund	25,088	29,432
Total Other Financing Sources (Uses)	<u>25,088</u>	<u>29,432</u>
Net Change in Fund Balances	17,707	(8,034)
Fund Balances - Beginning	(30,220)	(22,186)
Fund Balances - Ending	<u>\$ (12,513)</u>	<u>\$ (30,220)</u>

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

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
For the Year Ended September 30, 2021**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>REVENUES</b>			
Taxes	\$ --	\$ 78	\$ 78
Charges for Services	123,000	129,577	6,577
Interest Revenue	--	52	52
Total Revenues	<u>123,000</u>	<u>129,707</u>	<u>6,707</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	123,000	137,088	(14,088)
Total Expenditures	<u>123,000</u>	<u>137,088</u>	<u>(14,088)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(7,381)	(7,381)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In			
General Fund	--	25,088	25,088
Total Other Financing Sources (Uses)	<u>--</u>	<u>25,088</u>	<u>25,088</u>
Net Change in Fund Balances	--	17,707	17,707
Fund Balances - Beginning	(30,220)	(30,220)	--
Fund Balances - Ending	<u>\$ (30,220)</u>	<u>\$ (12,513)</u>	<u>\$ 17,707</u>

**WILCOX COUNTY, GEORGIA**

***Cedar Creek Fire Special Revenue Fund***

**Balance Sheet**

September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 3,831	\$ 70
Receivables		
Taxes	23	131
Total Assets	<u>\$ 3,854</u>	<u>\$ 201</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 69	\$ --
Due To Other Funds		
General Fund	824	1,650
Unearned Revenue	--	86
Total Liabilities	<u>893</u>	<u>1,736</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenue		
Property Taxes	22	131
Total Deferred Inflows of Resources	<u>22</u>	<u>131</u>
<b>FUND BALANCES</b>		
Assigned	2,939	--
Unassigned	--	(1,666)
Total Fund Balances	<u>2,939</u>	<u>(1,666)</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,854</u>	<u>\$ 201</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, 2021 and 2020

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
Taxes	\$ 5,289	\$ 7,812
Intergovernmental	194	184
Interest Revenue	6	8
Total Revenues	<u>5,489</u>	<u>8,004</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	884	6,844
Total Expenditures	<u>884</u>	<u>6,844</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,605</u>	<u>1,160</u>
Net Change in Fund Balances	4,605	1,160
Fund Balances - Beginning	(1,666)	(2,826)
Fund Balances - Ending	<u>\$ 2,939</u>	<u>\$ (1,666)</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, 2021

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>REVENUES</b>			
Taxes	\$ 5,270	\$ 5,289	\$ 19
Intergovernmental	--	194	194
Interest Revenue	--	6	6
Miscellaneous	1,000	--	(1,000)
Total Revenues	<u>6,270</u>	<u>5,489</u>	<u>(781)</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	6,270	884	5,386
Total Expenditures	<u>6,270</u>	<u>884</u>	<u>5,386</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures			
Expenditures	--	4,605	4,605
Net Change in Fund Balances	--	4,605	4,605
Fund Balances - Beginning	(1,666)	(1,666)	--
Fund Balances - Ending	<u>\$ (1,666)</u>	<u>\$ 2,939</u>	<u>\$ 4,605</u>

**WILCOX COUNTY, GEORGIA**

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***Jail Special Revenue Fund***

**Balance Sheet**

September 30, 2021 and 2020

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	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 9,877	\$ 1,196
Total Assets	<u>\$ 9,877</u>	<u>\$ 1,196</u>
<b>FUND BALANCES</b>		
Assigned	\$ 9,877	\$ 1,196
Total Fund Balances	<u>\$ 9,877</u>	<u>\$ 1,196</u>

**WILCOX COUNTY, GEORGIA**

***Jail Special Revenue Fund***

**Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Years Ended September 30, 2021 and 2020**

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
Fines and Forfeitures	\$ 8,681	\$ 5,052
Total Revenues	<u>8,681</u>	<u>5,052</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8,681</u>	<u>5,052</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers Out		
General Fund	--	(4,700)
Total Other Financing Sources (Uses)	<u>--</u>	<u>(4,700)</u>
Net Change in Fund Balances	8,681	352
Fund Balances - Beginning	1,196	844
Fund Balances - Ending	<u>\$ 9,877</u>	<u>\$ 1,196</u>

***Jail Special Revenue Fund***

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
For the Year Ended September 30, 2021**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>REVENUES</b>			
Fines and Forfeitures	\$ 4,685	\$ 8,681	\$ 3,996
Total Revenues	<u>4,685</u>	<u>8,681</u>	<u>3,996</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	4,685	--	4,685
Total Expenditures	<u>4,685</u>	<u>--</u>	<u>4,685</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	8,681	8,681
Net Change in Fund Balances	--	8,681	8,681
Fund Balances - Beginning	1,196	1,196	--
Fund Balances - Ending	<u>\$ 1,196</u>	<u>\$ 9,877</u>	<u>\$ 8,681</u>

**WILCOX COUNTY, GEORGIA**

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

**Balance Sheet**

September 30, 2021 and 2020

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	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 18,108	\$ 13,282
Total Assets	<u>\$ 18,108</u>	<u>\$ 13,282</u>
<b>FUND BALANCES</b>		
Restricted	\$ 18,108	\$ 13,282
Total Fund Balances	<u>\$ 18,108</u>	<u>\$ 13,282</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, 2021 and 2020

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
Fines and Forfeitures	\$ 5,046	\$ 1,625
Interest Revenue	30	30
Total Revenues	<u>5,076</u>	<u>1,655</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	250	--
Total Expenditures	<u>250</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,826</u>	<u>1,655</u>
Net Change in Fund Balances	4,826	1,655
Fund Balances - Beginning	13,282	11,627
Fund Balances - Ending	<u>\$ 18,108</u>	<u>\$ 13,282</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, 2021

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>REVENUES</b>			
Fines and Forfeitures	\$ 1,540	\$ 5,046	\$ 3,506
Interest Revenue	2	30	28
Total Revenues	<u>1,542</u>	<u>5,076</u>	<u>3,534</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	1,500	250	1,250
Capital Outlay	42	--	42
Total Expenditures	<u>1,542</u>	<u>250</u>	<u>1,292</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures			
Expenditures	--	4,826	4,826
Net Change in Fund Balances	--	4,826	4,826
Fund Balances - Beginning	13,282	13,282	--
Fund Balances - Ending	<u>\$ 13,282</u>	<u>\$ 18,108</u>	<u>\$ 4,826</u>

**WILCOX COUNTY, GEORGIA**

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***Juvenile Services Special Revenue Fund***

**Balance Sheet**

September 30, 2021 and 2020

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	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 229	\$ 229
Total Assets	<u>\$ 229</u>	<u>\$ 229</u>
<b>FUND BALANCES</b>		
Restricted	\$ 229	\$ 229
Total Fund Balances	<u>\$ 229</u>	<u>\$ 229</u>

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***Juvenile Services Special Revenue Fund***

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

For the Years Ended September 30, 2021 and 2020

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	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Fines and Forfeitures	\$ --	\$ 50
Total Revenues	<u>--</u>	<u>50</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>50</u>
Net Change in Fund Balances	--	50
Fund Balances - Beginning	229	179
Fund Balances - Ending	<u>\$ 229</u>	<u>\$ 229</u>



**WILCOX COUNTY, GEORGIA**

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

**Balance Sheet**

September 30, 2021 and 2020

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	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 16,094	\$ 11,683
Total Assets	<u>\$ 16,094</u>	<u>\$ 11,683</u>
<b>FUND BALANCES</b>		
Restricted	\$ 16,094	\$ 11,683
Total Fund Balances	<u>\$ 16,094</u>	<u>\$ 11,683</u>

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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, 2021 and 2020

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	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Fines and Forfeitures	\$ 3,550	\$ 4,551
Contributions and Donations	1,500	--
Miscellaneous	2,989	1,000
Total Revenues	<u>8,039</u>	<u>5,551</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	3,628	4,090
Total Expenditures	<u>3,628</u>	<u>4,090</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,411	1,461
Net Change in Fund Balances	4,411	1,461
Fund Balances - Beginning	11,683	10,222
Fund Balances - Ending	<u>\$ 16,094</u>	<u>\$ 11,683</u>

**WILCOX COUNTY, GEORGIA**

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***SPLOST 2018 Capital Projects Fund***

**Balance Sheet**

September 30, 2021 and 2020

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	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 400,610	\$ 301,974
Receivables		
Intergovernmental	49,995	48,823
Total Assets	<u>\$ 450,605</u>	<u>\$ 350,797</u>
<b>LIABILITIES</b>		
Intergovernmental Payable	\$ 10,999	\$ 10,741
Total Liabilities	<u>10,999</u>	<u>10,741</u>
<b>FUND BALANCES</b>		
Restricted	439,606	340,056
Total Liabilities and Fund Balances	<u>\$ 450,605</u>	<u>\$ 350,797</u>

**WILCOX COUNTY, GEORGIA****SPLOST 2018 Capital Projects Fund****Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Years Ended September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Taxes	\$ 573,331	\$ 508,026
Interest Revenue	533	442
Total Revenues	<u>573,864</u>	<u>508,468</u>
<b>EXPENDITURES</b>		
Capital Outlay	333,431	221,347
Debt Service	120,052	44,714
Intergovernmental	126,076	111,738
Total Expenditures	<u>579,559</u>	<u>377,799</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,695)</u>	<u>130,669</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Capital Leases	105,245	--
Total Other Financing Sources (Uses)	<u>105,245</u>	<u>--</u>
Net Change in Fund Balances	99,550	130,669
Fund Balances - Beginning	340,056	209,387
Fund Balances - Ending	<u>\$ 439,606</u>	<u>\$ 340,056</u>

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

September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Receivables		
Intergovernmental	\$ 61,976	\$ 38,279
Due From Other Funds		
General Fund	14,716	14,716
Total Assets	<u>\$ 76,692</u>	<u>\$ 52,995</u>
<b>LIABILITIES</b>		
Due To Other Funds		
TSPLOST Special Revenue Fund	\$ 80,850	\$ 57,064
Total Liabilities	<u>80,850</u>	<u>57,064</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenue		
Transportation Special District Local Option Sales and Use Taxes	61,976	38,280
Total Deferred Inflows of Resources	<u>61,976</u>	<u>38,280</u>
<b>FUND BALANCES</b>		
Unassigned	<u>(66,134)</u>	<u>(42,349)</u>
Total Fund Balances	<u>(66,134)</u>	<u>(42,349)</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 76,692</u>	<u>\$ 52,995</u>

**WILCOX COUNTY, GEORGIA**

***TSPLOST Capital Projects Fund***

**Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Years Ended September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Taxes	\$ --	\$ 146,908
Total Revenues	<u>--</u>	<u>146,908</u>
<b>EXPENDITURES</b>		
Capital Outlay	23,785	157,854
Total Expenditures	<u>23,785</u>	<u>157,854</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(23,785)</u>	<u>(10,946)</u>
Net Change in Fund Balances	<u>(23,785)</u>	<u>(10,946)</u>
Fund Balances - Beginning	(42,349)	(31,403)
Fund Balances - Ending	<u>\$ (66,134)</u>	<u>\$ (42,349)</u>

***TSPLOST Capital Projects Fund***

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
From Inception and for the Year Ended September 30, 2021**

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total To Date</u>
<b>REVENUES</b>				
Taxes	\$ 1,329,925	\$ 462,717	\$ --	\$ 462,717
Total Revenues	<u>1,329,925</u>	<u>462,717</u>	<u>--</u>	<u>462,717</u>
<b>EXPENDITURES</b>				
Capital Outlay	1,436,195	611,336	23,785	635,121
Total Expenditures	<u>1,436,195</u>	<u>611,336</u>	<u>23,785</u>	<u>635,121</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(106,270)</u>	<u>(148,619)</u>	<u>(23,785)</u>	<u>(172,404)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				
TSPLOST Special Revenue Fund	106,270	106,270	--	106,270
Total Other Financing Sources (Uses)	<u>106,270</u>	<u>106,270</u>	<u>--</u>	<u>106,270</u>
Net Change in Fund Balances	<u>\$ --</u>	<u>\$ (42,349)</u>	<u>(23,785)</u>	<u>\$ (66,134)</u>
Fund Balances - Beginning			(42,349)	
Fund Balances - Ending			<u>\$ (66,134)</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 improve the provision of, and access to, quality healthcare services for the poor citizens of Wilcox County.

### Custodial Funds

Custodial funds are used to account for resources held by the County in a purely custodial capacity for individuals, private organizations, and other governments.

**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, 2021

	Private- Purpose Trust Fund	Custodial Funds					Total
	Will Duncan	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	
<b>ASSETS</b>							
Cash	\$ 149,128	\$ 65,660	\$ 61,476	\$ 17,214	\$ 130,439	\$ 3,130	\$ 427,047
Total Assets	<u>149,128</u>	<u>65,660</u>	<u>61,476</u>	<u>17,214</u>	<u>130,439</u>	<u>3,130</u>	<u>427,047</u>
<b>LIABILITIES</b>							
Due to Others	--	65,660	61,476	17,214	130,439	3,130	277,919
Total Liabilities	<u>--</u>	<u>65,660</u>	<u>61,476</u>	<u>17,214</u>	<u>130,439</u>	<u>3,130</u>	<u>277,919</u>
<b>NET POSITION</b>							
Restricted for Individuals, Organizations, and Other Governments	<u>\$ 149,128</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 149,128</u>

## **SUPPLEMENTAL SCHEDULES**



## WILCOX COUNTY, GEORGIA

### General Fund

#### Schedule of Revenues

For the Years Ended September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Taxes		
Real Property	\$ 3,034,106	\$ 2,931,456
Personal Property	522,651	464,056
Real Estate Transfer (Intangible)	41,288	34,309
General Sales and Use	286,612	254,003
Business		
Insurance Premium	318,280	299,505
Financial Institution	15,044	17,667
Penalties and Interest on Delinquent Taxes	56,463	58,586
	<u>4,274,444</u>	<u>4,059,582</u>
Licenses and Permits		
Business	150	--
Non-Business	39,167	23,091
	<u>39,317</u>	<u>23,091</u>
Intergovernmental	<u>394,895</u>	<u>373,370</u>
Charges for Services		
General Government	144,456	168,605
Public Safety		
Ambulance Fees	413,724	418,886
Other Public Safety Fees	21,291	12,071
Street and Public Improvements	12,881	11,912
Culture and Recreation	18,439	10,943
	<u>610,791</u>	<u>622,417</u>
Fines and Forfeitures	<u>116,622</u>	<u>51,932</u>
Interest Revenue	<u>4,126</u>	<u>13,296</u>
Contributions and Donations	<u>480</u>	<u>1,700</u>
Miscellaneous	<u>54,159</u>	<u>56,741</u>
Total Revenues	<u>\$ 5,494,834</u>	<u>\$ 5,202,129</u>

# WILCOX COUNTY, GEORGIA

## General Fund

### Schedule of Expenditures

For the Years Ended September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>EXPENDITURES</b>		
Current		
General Government		
Governing Body		
Personal Services and Employee Benefits	\$ 192,516	\$ 219,115
Purchased/Contracted Services	47,732	72,338
Supplies	11,959	10,574
Other Costs	42,040	9,458
Total Governing Body	<u>294,247</u>	<u>311,485</u>
Elections		
Personal Services and Employee Benefits	64,667	92,032
Purchased/Contracted Services	27,439	28,141
Supplies	7,033	34,282
Total Elections	<u>99,139</u>	<u>154,455</u>
Board of Equalization		
Purchased/Contracted Services	845	1,376
Total Board of Equalization	<u>845</u>	<u>1,376</u>
Tax Commissioner		
Personal Services and Employee Benefits	130,827	132,503
Purchased/Contracted Services	30,338	25,617
Supplies	2,460	10,861
Other Costs	17	--
Total Tax Commissioner	<u>163,642</u>	<u>168,981</u>
Tax Assessor		
Personal Services and Employee Benefits	93,264	90,308
Purchased/Contracted Services	54,191	143,444
Supplies	232	2,732
Total Tax Assessor	<u>147,687</u>	<u>236,484</u>
Building and Plant		
Personal Services and Employee Benefits	51,079	46,049
Purchased/Contracted Services	26,158	27,111
Supplies	22,595	22,741
Capital Outlay	12,375	11,513
Total Building and Plant	<u>112,207</u>	<u>107,414</u>
Total General Government	<u>817,767</u>	<u>980,195</u>

## WILCOX COUNTY, GEORGIA

### General Fund

#### Schedule of Expenditures

For the Years Ended September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Judicial		
Superior Court		
Personal Services and Employee Benefits	4,905	4,635
Purchased/Contracted Services	69,552	69,648
Supplies	680	9
Total Superior Court	<u>75,137</u>	<u>74,292</u>
Clerk of Superior Court		
Personal Services and Employee Benefits	137,112	131,599
Purchased/Contracted Services	28,113	29,380
Supplies	3,260	7,237
Capital Outlay	--	25,991
Total Clerk of Superior Court	<u>168,485</u>	<u>194,207</u>
Probate Court		
Personal Services and Employee Benefits	179,829	192,969
Purchased/Contracted Services	20,802	23,329
Supplies	10,146	9,330
Total Probate Court	<u>210,777</u>	<u>225,628</u>
Public Defender		
Personal Services and Employee Benefits	5,761	4,321
Purchased/Contracted Services	26,163	20,058
Total Public Defender	<u>31,924</u>	<u>24,379</u>
Total Judicial	<u>486,323</u>	<u>518,506</u>
Public Safety		
Sheriff		
Personal Services and Employee Benefits	516,507	518,721
Purchased/Contracted Services	66,666	113,540
Supplies	75,032	47,247
Capital Outlay	3,550	--
Total Sheriff	<u>661,755</u>	<u>679,508</u>
Jail		
Personal Services and Employee Benefits	159,722	184,807
Purchased/Contracted Services	135,837	123,457
Supplies	58,345	65,321
Total Jail	<u>353,904</u>	<u>373,585</u>

## WILCOX COUNTY, GEORGIA

### General Fund

#### Schedule of Expenditures

For the Years Ended September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Emergency Medical Services		
Personal Services and Employee Benefits	744,799	807,525
Purchased/Contracted Services	67,365	42,747
Supplies	86,780	67,539
Capital Outlay	--	36,116
Total Emergency Medical Services	<u>898,944</u>	<u>953,927</u>
Coroner		
Personal Services and Employee Benefits	1,914	1,924
Purchased/Contracted Services	25,421	16,861
Supplies	1,296	550
Total Coroner	<u>28,631</u>	<u>19,335</u>
Emergency Management		
Personal Services and Employee Benefits	61,353	57,759
Purchased/Contracted Services	36,324	18,609
Supplies	17,159	15,051
Capital Outlay	47,277	--
Other Costs	9,000	9,000
Total Emergency Management	<u>171,113</u>	<u>100,419</u>
Total Public Safety	<u>2,114,347</u>	<u>2,126,774</u>
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	436,115	481,750
Purchased/Contracted Services	103,568	181,458
Supplies	240,416	167,495
Capital Outlay	--	192,375
Total Highways and Streets	<u>780,099</u>	<u>1,023,078</u>
Solid Waste and Recycling		
Purchased/Contracted Services	171,941	148,500
Total Solid Waste and Recycling	<u>171,941</u>	<u>148,500</u>
Closure and Post-closure Care		
Purchased/Contracted Services	50,753	31,233
Total Closure and Post-closure Care	<u>50,753</u>	<u>31,233</u>
Maintenance and Shop		
Personal Services and Employee Benefits	20,713	57,802
Purchased/Contracted Services	29,808	26,252
Supplies	6,657	(9,392)
Capital Outlay	--	5,000
Total Maintenance and Shop	<u>57,178</u>	<u>79,662</u>
Total Public Works	<u>1,059,971</u>	<u>1,282,473</u>

## WILCOX COUNTY, GEORGIA

### General Fund

#### Schedule of Expenditures

For the Years Ended September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Health and Welfare		
DFACS		
Other Costs	975	1,490
Total DFACS	<u>975</u>	<u>1,490</u>
Transit System Vans		
Purchased/Contracted Services	246,177	106,253
Supplies	2,875	319
Total Transit System Vans	<u>249,052</u>	<u>106,572</u>
Other Health and Welfare		
Purchased/Contracted Services	1,907	6,989
Other Costs	40,504	40,504
Total Other Health and Welfare	<u>42,411</u>	<u>47,493</u>
Total Health and Welfare	<u>292,438</u>	<u>155,555</u>
Culture and Recreation		
Recreation		
Personal Services and Employee Benefits	85,976	83,345
Purchased/Contracted Services	23,797	29,531
Supplies	65,358	54,327
Capital Outlay	--	52,513
Total Recreation	<u>175,131</u>	<u>219,716</u>
Agri-Center		
Purchased/Contracted Services	15,920	13,863
Supplies	5,357	3,525
Total Agri-Center	<u>21,277</u>	<u>17,388</u>
Community Service Center		
Purchased/Contracted Services	7,571	17,301
Supplies	8,211	9,740
Other Costs	720	720
Total Community Service Center	<u>16,502</u>	<u>27,761</u>
FSA Soil Conservation		
Purchased/Contracted Services	5,989	45,076
Supplies	254	8,254
Total FSA Soil Conservation	<u>6,243</u>	<u>53,330</u>
Libraries		
Other Costs	11,645	11,645
Total Libraries	<u>11,645</u>	<u>11,645</u>
Total Culture and Recreation	<u>230,798</u>	<u>329,840</u>

## WILCOX COUNTY, GEORGIA

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### *General Fund*

#### Schedule of Expenditures

For the Years Ended September 30, 2021 and 2020

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	<u>2021</u>	<u>2020</u>
Housing and Development		
County Extension		
Personal Services and Employee Benefits	42,851	31,478
Purchased/Contracted Services	14,191	31,739
Supplies	17,382	6,604
Capital Outlay	--	24,600
Total County Extension	<u>74,424</u>	<u>94,421</u>
Forest Services		
Other Costs	18,458	18,388
Total Forest Services	<u>18,458</u>	<u>18,388</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>102,882</u>	<u>122,809</u>
Total Expenditures	<u>\$ 5,104,526</u>	<u>\$ 5,516,152</u>

## WILCOX COUNTY, GEORGIA

### Schedule of Projects Constructed with Special Sales Tax Proceeds

For the Year Ended September 30, 2021

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				48%
Improving, Upgrading & Repairing Roads, Streets & Bridges			356,777	28,755	385,532	
Acquiring Materials for Roads, Streets & Bridges			--	22,995	22,995	
Repairing, Renovating, Upgrading & Improving County-owned Buildings & Facilities			48,061	1,312	49,373	
Acquiring EMS & Law Enforcement Vehicles			60,913	260,609	321,522	
Acquiring Fire & Rescue Equipment & Vehicles			30,267	--	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	6,561	9,561	
Acquiring Recreational Fixtures & Equipment			33,184	--	33,184	
Acquiring, Installing, Upgrading, Improving & Extending Water & Sewer Connections			57,424	28,006	85,430	
Abbeville	175,000	175,000	81,295	40,131	121,426	69%
Pineview	100,000	100,000	46,454	22,882	69,336	69%
Pitts	100,000	100,000	46,454	22,932	69,386	69%
Rochelle	175,000	175,000	81,295	40,131	121,426	69%
	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>	<u>\$ 845,124</u>	<u>\$ 474,314</u>	<u>\$ 1,319,438</u>	
SPLOST 2018 Capital Projects Fund						
Total Expenditures				\$ 579,559		
Capital Leases				(105,245)		
				<u>\$ 474,314</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, 2021, 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 November 7, 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying *schedule of findings and responses*, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying *schedule of findings and responses* as item 2021-001 to be a material weakness.

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. We consider the deficiency described in the accompanying *schedule of findings and responses* as item 2021-002 to be a significant deficiency.

**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 2021-003.

### **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  
November 7, 2022

**WILCOX COUNTY, GEORGIA**

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***Schedule of Findings and Responses***

For the Year Ended September 30, 2021

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**2021-001**

*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 each month of the fiscal year.

*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 on a regular basis.

**2021-002**

*Criteria*

Employee withholdings and payroll taxes should be properly authorized, recorded, and controlled to ensure errors or improperly authorized or controlled withholdings and payroll taxes do not result in improper disbursements or misstatements to the financial statements.

*Condition*

Employee withholdings and payroll taxes and related remittances were not properly recorded and were not properly reconciled to the general ledger control accounts.

*Recommendation*

A record of employee payroll withholdings should be maintained and periodically confirmed with employees. A detailed register should be maintained for all employees showing withholdings and payroll taxes and related remittance payments. The detailed register should be reconciled to the general ledger control accounts each month and variances should be investigated and necessary corrections made on a timely basis.

*Views of Responsible Officials and Planned Corrective Action*

County officials agree with the finding and management plans to develop procedures to properly record and account for employee withholdings, payroll taxes, and remittances and controls that include periodic confirmation and verification of withholdings and monthly reconciliation of the activity to the general ledger control accounts.

**2021-003**

*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, 2021, the County did not adopt annual budgets for the ARPA and Sheriff's Drug special revenue funds.

*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.