

**WILCOX COUNTY, GEORGIA**  
**Annual Financial Report**  
**For The Fiscal Year Ended**  
**September 30, 2016**

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



**WILCOX COUNTY, GEORGIA**  
**Annual Financial Report**  
**For The Fiscal Year Ended September 30, 2016**

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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, 2016, 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 62.6 percent, 18.6 percent, and 96.8 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Wilcox County Board of Health is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

## **Opinions**

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilcox County, Georgia, as of September 30, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

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

### *Other Information*

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2017, on our consideration of Wilcox County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wilcox County, Georgia's internal control over financial reporting and compliance.

*MEEKS CPA, LLP*

Ocilla, Georgia  
March 30, 2017

## **BASIC FINANCIAL STATEMENTS**



**WILCOX COUNTY, GEORGIA**  
**Statement of Net Position**  
**September 30, 2016**

	Primary Government		Component Units	
	Governmental Activities	Primary Government	Board of Health	Development Authority
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 1,418,449	\$ 1,418,449	\$ 171,279	\$ 118,695
Receivables (Net of Allowance for Uncollectibles)	343,959	343,959	25,690	--
Prepaid Items	73,513	73,513	--	--
Capital Assets Not Being Depreciated	334,602	334,602	--	--
Capital Assets Net of Accumulated Depreciation	4,537,749	4,537,749	1,430	--
Total Assets	<u>6,708,272</u>	<u>6,708,272</u>	<u>198,399</u>	<u>118,695</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension	168,779	168,779	66,763	--
Total Deferred Outflows Of Resources	<u>168,779</u>	<u>168,779</u>	<u>66,763</u>	<u>--</u>
<b>LIABILITIES</b>				
Cash Overdraft	710	710	--	--
Accounts Payable	134,632	134,632	--	--
Accrued Liabilities	20,440	20,440	--	--
Intergovernmental Payable	14,189	14,189	7,622	--
Unearned Revenue	122,510	122,510	--	--
Noncurrent Liabilities				
Due within One Year	50,029	50,029	1,660	--
Due in more than One Year	983,441	983,441	210,306	--
Total Liabilities	<u>1,325,951</u>	<u>1,325,951</u>	<u>219,588</u>	<u>--</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension	--	--	18,393	--
Total Deferred Inflows Of Resources	<u>--</u>	<u>--</u>	<u>18,393</u>	<u>--</u>
<b>NET POSITION</b>				
Net Investment in Capital Assets	4,632,650	4,632,650	1,430	--
Restricted For				
Public Works	537,429	537,429	--	--
Prior Year Program Income	--	--	2,899	--
Unrestricted	381,021	381,021	22,852	118,695
Total Net Position	<u>\$ 5,551,100</u>	<u>\$ 5,551,100</u>	<u>\$ 27,181</u>	<u>\$ 118,695</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, 2016**

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES		
		Charges For Services	Operating Grants & Contributions	Capital Grants & Contributions
<b>Primary Government</b>				
<b>Governmental Activities</b>				
General Government	\$ 780,671	\$ 215,802	\$ --	\$ --
Judicial	422,310	94,900	--	--
Public Safety	2,070,513	537,110	24,715	8,469
Public Works	1,804,147	35,591	601,026	33
Health and Welfare	124,939	--	73,329	--
Culture and Recreation	227,415	43,817	--	--
Housing and Development	85,819	3,000	--	--
Interest on Long-Term Debt	3,368	--	--	--
Total Governmental Activities	<u>5,519,182</u>	<u>930,220</u>	<u>699,070</u>	<u>8,502</u>
Total Primary Government	<u>\$ 5,519,182</u>	<u>\$ 930,220</u>	<u>\$ 699,070</u>	<u>\$ 8,502</u>
<b>Component Units</b>				
Board of Health	\$ 300,712	\$ 110,014	\$ 191,200	\$ --
Development Authority	65,327	--	10,000	--
Total Component Units	<u>\$ 366,039</u>	<u>\$ 110,014</u>	<u>\$ 201,200</u>	<u>\$ --</u>

General Revenues  
 Taxes  
   General Property  
   General Sales and Use  
   Business  
   Penalties and Interest on Delinquent Taxes  
 Interest Revenue  
 Miscellaneous  
 Gain on Disposition of Capital Assets  
 Total General Revenues  
 Change in Net Position  
 Net Position - Beginning  
 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>
\$ (564,869)	\$ (564,869)		
(327,410)	(327,410)		
(1,500,219)	(1,500,219)		
(1,167,497)	(1,167,497)		
(51,610)	(51,610)		
(183,598)	(183,598)		
(82,819)	(82,819)		
(3,368)	(3,368)		
<u>(3,881,390)</u>	<u>(3,881,390)</u>		
<u>(3,881,390)</u>	<u>(3,881,390)</u>		
		\$ 502	\$ --
		<u>--</u>	<u>(55,327)</u>
		<u>502</u>	<u>(55,327)</u>
3,164,752	3,164,752	--	--
829,981	829,981	--	--
246,038	246,038	--	--
30,580	30,580	--	--
3,585	3,585	--	27
7,143	7,143	--	--
4,843	4,843	--	--
<u>4,286,922</u>	<u>4,286,922</u>	<u>--</u>	<u>27</u>
405,532	405,532	502	(55,300)
5,145,568	5,145,568	26,679	173,995
<u>\$ 5,551,100</u>	<u>\$ 5,551,100</u>	<u>\$ 27,181</u>	<u>\$ 118,695</u>

**WILCOX COUNTY, GEORGIA**  
**Balance Sheet**  
**Governmental Funds**  
**September 30, 2016**

	General	E-911	SPLOST 2012	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 1,317,796	\$ 9,855	\$ 27,891	\$ 62,907	\$ 1,418,449
Receivables (Net of Allowance for Uncollectibles)	238,892	41,462	32,912	30,693	343,959
Due From Other Funds	137,766	--	--	--	137,766
Total Assets	<u>\$ 1,694,454</u>	<u>\$ 51,317</u>	<u>\$ 60,803</u>	<u>\$ 93,600</u>	<u>\$ 1,900,174</u>
<b>LIABILITIES</b>					
Cash Overdraft	\$ --	\$ --	\$ --	\$ 710	\$ 710
Accounts Payable	57,464	75,570	--	1,598	134,632
Accrued Liabilities	20,440	--	--	--	20,440
Intergovernmental Payable	--	--	14,189	--	14,189
Due To Other Funds	--	--	98,304	39,462	137,766
Unearned Revenue	122,510	--	--	--	122,510
Total Liabilities	<u>200,414</u>	<u>75,570</u>	<u>112,493</u>	<u>41,770</u>	<u>430,247</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue					
Property Taxes	93,610	--	--	216	93,826
Ambulance Fees	47,179	--	--	--	47,179
Total Deferred Inflows of Resources	<u>140,789</u>	<u>--</u>	<u>--</u>	<u>216</u>	<u>141,005</u>
<b>FUND BALANCES</b>					
Restricted	525,188	--	--	12,241	537,429
Assigned	--	--	--	41,432	41,432
Unassigned	828,063	(24,253)	(51,690)	(2,059)	750,061
Total Fund Balances	<u>1,353,251</u>	<u>(24,253)</u>	<u>(51,690)</u>	<u>51,614</u>	<u>1,328,922</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,694,454</u>	<u>\$ 51,317</u>	<u>\$ 60,803</u>	<u>\$ 93,600</u>	

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	4,872,351
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	141,005
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.	73,513
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.	168,779
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Capital Leases	\$ (239,701)
Compensated Absences	(54,382)
Net Pension Liability	(469,301)
Closure and Post-Closure Care Costs	(270,086)
Total Long-Term Liabilities	<u>(1,033,470)</u>
Net Position of Governmental Activities	<u>\$ 5,551,100</u>

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

**WILCOX COUNTY, GEORGIA**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended September 30, 2016**

	General	E-911	SPLOST 2012	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Taxes	\$ 3,647,295	\$ --	\$ 373,127	\$ 274,490	\$ 4,294,912
Licenses and Permits	38,818	--	--	--	38,818
Intergovernmental	704,899	--	--	--	704,899
Charges for Services	552,770	115,860	--	--	668,630
Fines and Forfeitures	82,899	--	--	19,670	102,569
Investment Income	3,486	18	33	81	3,618
Contributions and Donations	40	--	--	2,600	2,640
Miscellaneous	72,010	--	--	1,000	73,010
Total Revenues	<u>5,102,217</u>	<u>115,878</u>	<u>373,160</u>	<u>297,841</u>	<u>5,889,096</u>
<b>EXPENDITURES</b>					
Current					
General Government	716,808	--	--	--	716,808
Judicial	430,846	--	--	--	430,846
Public Safety	1,777,831	155,027	--	23,022	1,955,880
Public Works	1,219,953	--	--	201,069	1,421,022
Health and Welfare	122,992	--	--	--	122,992
Culture and Recreation	188,483	--	--	--	188,483
Housing and Development	85,698	--	--	--	85,698
Capital Outlay	--	--	177,753	116,755	294,508
Debt Service	749	--	22,632	--	23,381
Intergovernmental	--	--	81,536	--	81,536
Total Expenditures	<u>4,543,360</u>	<u>155,027</u>	<u>281,921</u>	<u>340,846</u>	<u>5,321,154</u>
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	<u>558,857</u>	<u>(39,149)</u>	<u>91,239</u>	<u>(43,005)</u>	<u>567,942</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	--	24,409	--	--	24,409
Transfers Out	(24,409)	--	--	--	(24,409)
Proceeds of Capital Asset Dispositions	7,500	--	--	--	7,500
Capital Leases	--	--	79,897	--	79,897
Insurance Recoveries	12,490	--	--	--	12,490
Total Other Financing Sources (Uses)	<u>(4,419)</u>	<u>24,409</u>	<u>79,897</u>	<u>--</u>	<u>99,887</u>
Net Change in Fund Balances	554,438	(14,740)	171,136	(43,005)	667,829
Fund Balances - Beginning	798,813	(9,513)	(222,826)	94,619	661,093
Fund Balances - Ending	<u>\$ 1,353,251</u>	<u>\$(24,253)</u>	<u>\$ (51,690)</u>	<u>\$ 51,614</u>	<u>\$ 1,328,922</u>

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

**WILCOX COUNTY, GEORGIA**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances**  
**of Governmental Funds to the Statement of Activities**  
**For the Year Ended September 30, 2016**

Amounts reported for governmental activities in the *Statement of Activities* are different because:

Net change in fund balances - total governmental funds reported in the <i>Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds</i>	\$ 667,829
Governmental funds report capital outlays as expenditures. However, in the <i>Statement of Activities</i> the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital Outlay	149,072
Depreciation Expense	(289,469)
	<u>(140,397)</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	(135,019)
Accumulated Depreciation	127,029
	<u>(7,990)</u>
Revenues in the <i>Statement of Activities</i> that do not provide current financial resources are not reported as revenues in the funds while revenues reported in the <i>Statement of Revenues, Expenditures and Changes in Fund Balances</i> are recognized as revenue of the previous period in the <i>Statement of Activities</i> and included in beginning net position.	
Taxes	(23,561)
Charges for Services	47,179
	<u>23,618</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 <i>Statement of Activities</i> .	
Debt Issued or Incurred	
Capital Lease Financing	(79,897)
Principal Repayments	
Capital Leases	19,264
	<u>(60,633)</u>
Expenses reported in the <i>Statement of Activities</i> that do not require the use of current financial resources are not reported as expenditures in governmental funds while expenditures reported in the <i>Statement of Revenues, Expenditures and Changes in Fund Balances</i> are recognized as expenses of the previous period in the <i>Statement of Activities</i> and included in beginning net position.	
Compensated Absences	(5,259)
Pensions	(20,645)
Landfill Closure and Post-Closure Care Costs	(50,027)
Prepaid Items	(964)
	<u>(76,895)</u>
Change in net position of governmental activities reported in the <i>Statement of Activities</i>	<u>\$ 405,532</u>

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

**WILCOX COUNTY, GEORGIA**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**September 30, 2016**

	<b>Will Duncan Private- Purpose Trust Fund</b>	<b>Agency Funds</b>
<b>ASSETS</b>		
Cash	\$ 147,184	\$ 102,485
Total Assets	<u>147,184</u>	<u>102,485</u>
<b>LIABILITIES</b>		
Due to Others	--	102,485
Total Liabilities	<u>--</u>	<u>102,485</u>
<b>NET POSITION</b>		
Held in Trust for Pension Benefits and Other Purposes	<u>\$ 147,184</u>	<u>\$ --</u>

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

**WILCOX COUNTY, GEORGIA**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**September 30, 2016**

	<b>Will Duncan Private- Purpose Trust Fund</b>
<b>ADDITIONS</b>	
Interest and Dividends	\$ 11
Total Additions	<u>11</u>
<b>DEDUCTIONS</b>	
Administrative Expenses	95
Total Deductions	<u>95</u>
Changes in Net Position	(84)
Net Position - Beginning	147,268
Net Position - Ending	<u>\$ 147,184</u>

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



**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

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

*Discretely Presented Component Units*

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

Wilcox County Public Health Center  
Rochelle, Georgia

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

**B. Government-Wide Financial Statements**

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

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

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

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

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

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

The County reports the following major governmental funds:

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

The *E-911 Fund* is used to account for fees collected and used for operating the Emergency 911 service.

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

Additionally, the County reports the following fund types:

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

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

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

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

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

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

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

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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. 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

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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.

**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

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unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

**8. Fund Balance Flow Assumptions**

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

**9. Fund Balance Policies**

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

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

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

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

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

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

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

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

**G. Revenues and Expenditures/Expenses**

**1. Program Revenues**

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

**2. Property Taxes**

Property taxes were levied on September 8, 2015, payable December 20, 2015, and attached as an enforceable lien on property as of January 1, 2015. The billings are considered past due after December 20, 2015, at which time the applicable property is subject to lien, and penalties and interest are assessed.

**3. Compensated Absences**

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

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**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

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

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

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

The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the General fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital project fund. For the year ended September 30, 2016, the County did not adopt an annual budget for the Sheriff's Drug special revenue fund.

**B. Excess of Expenditures Over Appropriations**

Excess of expenditures over appropriations at the department level (the legal level of control) is presented below:

	<u>Budget</u>	<u>Actual</u>	<u>Excess</u>
General Fund			
Elections	113,132	133,015	(19,883)
Tax Commissioner	180,240	184,512	(4,272)
Tax Assessor	126,247	127,188	(941)
Superior Court	65,035	65,706	(671)
Clerk of Superior Court	145,778	147,258	(1,480)
Magistrate Court	59,052	80,258	(21,206)
Public Defender	11,217	14,437	(3,220)
Sheriff	522,065	529,955	(7,890)
Jail	325,049	336,639	(11,590)
Fire	33,019	34,250	(1,231)
Emergency Management	23,015	33,340	(10,325)
Highways and Streets	680,664	1,230,963	(550,299)
Maintenance and Shop	61,109	70,113	(9,004)
Other Health and Welfare	43,273	46,533	(3,260)
Recreation	122,228	131,886	(9,658)
Community Service Center	19,620	21,961	(2,341)
County Extension	53,108	58,154	(5,046)
E-911 Special Revenue Fund	115,035	155,027	(39,992)
Juvenile Services Special Revenue Fund	200	1,812	(1,612)
TSPLOST Special Revenue Fund	273,715	300,701	(26,986)

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**C. Deficit Fund Equity**

The following funds had deficit fund equity at September 30, 2016:

E-911 Special Revenue Fund	\$ 24,253
SPLOST 2012 Capital Projects Fund	51,690
Cedar Creek Fire Special Revenue Fund	2,059



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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, 2016, the County's entire bank balance was insured or collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

**B. Receivables**

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

	General	E-911	SPLOST 2012	Nonmajor Governmental Funds	Total
Taxes	\$ 124,462	\$ --	\$ --	\$ 235	\$ 124,697
Accounts	299,650	41,462	--	--	341,112
Intergovernmental	18,591	--	32,912	30,458	81,961
Gross Receivables	442,703	41,462	32,912	30,693	547,770
Less: Allowance for Uncollectibles	(203,811)	--	--	--	(203,811)
	<u>\$ 238,892</u>	<u>\$ 41,462</u>	<u>\$ 32,912</u>	<u>\$ 30,693</u>	<u>\$ 343,959</u>

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**C. Capital Assets**

Capital asset activity of the Primary Government for the year ended September 30, 2016, was as follows:

*Primary Government*

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital Assets, Not Being Depreciated				
Land	\$ 334,755	\$ --	\$ (153)	\$ 334,602
Construction In Progress	388,896	111,952	(500,848)	--
Total Capital Assets, Not Being Depreciated	<u>723,651</u>	<u>111,952</u>	<u>(501,001)</u>	<u>334,602</u>
Capital Assets, Being Depreciated				
Buildings	2,649,883	484,062	(46,166)	3,087,779
Infrastructure	2,917,390	28,685	--	2,946,075
Improvements Other Than Buildings	181,314	--	--	181,314
Machinery and Equipment	2,766,252	17,384	(80,863)	2,702,773
Total Capital Assets, Being Depreciated	<u>8,514,839</u>	<u>530,131</u>	<u>(127,029)</u>	<u>8,917,941</u>
Less Accumulated Depreciation For				
Buildings	(1,517,213)	(56,396)	46,166	(1,527,443)
Infrastructure	(398,678)	(73,114)	--	(471,792)
Improvements Other Than Buildings	(144,582)	(15,214)	--	(159,796)
Machinery and Equipment	(2,157,279)	(144,745)	80,863	(2,221,161)
Total Accumulated Depreciation	<u>(4,217,752)</u>	<u>(289,469)</u>	<u>127,029</u>	<u>(4,380,192)</u>
Total Capital Assets, Being Depreciated, Net	<u>4,297,087</u>	<u>240,662</u>	<u>--</u>	<u>4,537,749</u>
Governmental Activities Capital Assets, Net	<u>\$ 5,020,738</u>	<u>\$ 352,614</u>	<u>\$ (501,001)</u>	<u>\$ 4,872,351</u>

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

<b>Governmental Activities</b>	
General Government	\$ 31,756
Judicial	2,045
Public Safety	62,676
Public Works	148,937
Health and Welfare	6,810
Culture and Recreation	37,245
Total Depreciation Expense	<u>\$ 289,469</u>

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

The composition of interfund balances as of September 30, 2016 was as follows:

*Due From / To Other Funds*

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	\$ 39,462
General Fund	SPLOST 2012 Capital Projects Fund	98,304
		<u>\$ 137,766</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. The General Fund used the proceeds of a short-term note payable to advance fund a courthouse capital improvement project of the SPLOST 2012 Fund. The SPLOST 2012 Fund owes the General Fund \$98,304 for the loan.

The composition of interfund transfers for the year ended September 30, 2016 was as follows:

*Interfund Transfers*

Transfer In	Transfer Out	Amount
E-911 Special Revenue Fund	General Fund	\$ 24,409
		<u>\$ 24,409</u>

The General Fund transferred \$24,409 to the E-911 Fund to finance operations.

**E. Short-Term Debt**

On June 22, 2015, the County entered into a loan agreement with Wilcox County State Bank for \$300,000 due December 31, 2015 at 1.9% interest to finance the cost of capital improvements to the county courthouse. Short-term liability activity for the year ended September 30, 2016 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities Notes Payable	\$ 229,000	\$ 48,500	\$ (277,500)	\$ --
	<u>\$ 229,000</u>	<u>\$ 48,500</u>	<u>\$ (277,500)</u>	<u>\$ --</u>

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**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, 2016 were as follows:

	Governmental Activities
Machinery and Equipment	\$ 297,897
Less: Accumulated Depreciation	(80,447)
Total	<u>\$ 217,450</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2016 were as follows:

	Governmental Activities
Year Ending September 30	
2017	\$ 39,538
2018	159,652
2019	16,907
2020	16,907
2021	16,907
Total Minimum Lease Payments	<u>249,911</u>
Less: Amounts Representing Interest	(10,210)
Present Value of Minimum Lease Payments	<u>\$ 239,701</u>

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

Long-term liability activity for the year ended September 30, 2016, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	\$ 49,123	\$ 45,023	\$ (39,764)	\$ 54,382	\$ --
Net Pension Liability	287,877	267,459	(86,035)	469,301	--
Capital Leases	179,068	79,897	(19,264)	239,701	35,029
Closure and Post-Closure Care Costs	220,059	63,652	(13,625)	270,086	15,000
	<u>\$ 736,127</u>	<u>\$ 456,031</u>	<u>\$ (158,688)</u>	<u>\$ 1,033,470</u>	<u>\$ 50,029</u>

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

**H. Pensions**

*Plan Description*

The County sponsors the Association of County Commissioners of Georgia Restated Pension Plan for Wilcox County Employees (The Plan), which is a defined benefit pension plan. The Plan provides retirement, disability, and death benefits to plan participants and beneficiaries. The Plan, through execution of the adoption agreement, is affiliated

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with the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (The ACCG Plan), an agent multiple-employer pension plan, administered by GEBCorp. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of The Plan. A financial report for the Wilcox County Defined Benefit Plan may be obtained by writing to Wilcox County, Georgia, Abbeville, Georgia 31001.

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

At January 1, 2016, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	12
Inactive employees entitled to but not yet receiving benefits	42
Active employees	<u>32</u>
	<u>86</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, 2016, the County's actuarially determined contribution was \$77,106.

The County's net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2016.

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

Investment rate of return	7.5% per year										
Inflation	3.5% per year										
Salary increases	3% per year with an age based scale as follows:										
	<table> <thead> <tr> <th style="text-align: left;">Age</th> <th style="text-align: left;">Salary Increase</th> </tr> </thead> <tbody> <tr> <td>Under 30</td> <td>3% rate + 1.5%</td> </tr> <tr> <td>30-39</td> <td>3% rate + 1.0%</td> </tr> <tr> <td>40-49</td> <td>3% rate - .5%</td> </tr> <tr> <td>50+</td> <td>3% rate - 1.0%</td> </tr> </tbody> </table>	Age	Salary Increase	Under 30	3% rate + 1.5%	30-39	3% rate + 1.0%	40-49	3% rate - .5%	50+	3% rate - 1.0%
Age	Salary Increase										
Under 30	3% rate + 1.5%										
30-39	3% rate + 1.0%										
40-49	3% rate - .5%										
50+	3% rate - 1.0%										

Mortality rates were based on the RP-2000 Combined Mortality Table projected with Scale AA.

**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2016**

The actuarial assumptions used in the January 1, 2016 valuation were based on the results of a February 2014 actuarial experience study.

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

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

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

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

The changes in net pension liability for the year ended September 30, 2016, were as follows.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances - Beginning	\$ 1,553,268	\$ 1,265,391	\$ 287,877
Changes for the Year			
Service Cost	23,678		23,678
Interest	114,514		114,514
Differences Between Expected and Actual Experience	56,801		56,801
Changes of Assumptions	58,284		58,284
Contributions - Employer		77,106	(77,106)
Contributions - Employee			--
Net Investment Income		8,929	(8,929)
Benefit Payments	(52,853)	(52,853)	--
Administrative Expense		(6,190)	6,190
Other Changes		(7,992)	7,992
Net Changes	200,424	19,000	181,424
Balances - Ending	\$ 1,753,692	\$ 1,284,391	\$ 469,301

**WILCOX COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2016**

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

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Net Pension Liability	\$ 704,653	\$ 469,301	\$ 273,520

For the year ended September 30, 2016, the County recognized pension expense of \$97,751. At September 30, 2016, 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	\$ 43,892	\$ --
Changes in assumptions	45,038	--
Net difference between projected and actual earnings on pension plan investments	79,849	--
	<u>\$ 168,779</u>	<u>\$ --</u>

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

Year Ending September 30	
2017	\$ 46,617
2018	46,617
2019	46,617
2020	28,928
2021	--
Thereafter	--
	<u>\$ 168,779</u>

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

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for five years after closure. The County stopped accepting waste on April 8, 1994 and is awaiting final approval of closure. The County continues to pay approximately \$18,000 annually for monitoring and engineers estimate this amount will continue to be paid for the next 14 years. This exact time period cannot be determined. The County's estimated liability for post-closure care costs at September 30, 2016 was \$270,086. 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, 2016**

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**J. Fund Balances**

The classifications of fund balances of governmental funds at September 30, 2016 were as follows:

	General	E-911	SPLOST 2012	Other Governmental Funds	Total Governmental Funds
Restricted					
Public Works	\$ 525,188	\$ --	\$ --	\$ 12,241	\$ 537,429
	<u>525,188</u>	<u>--</u>	<u>--</u>	<u>12,241</u>	<u>537,429</u>
Assigned					
Public Safety	--	--	--	41,432	41,432
	<u>--</u>	<u>--</u>	<u>--</u>	<u>41,432</u>	<u>41,432</u>
Unassigned, Reported In					
General Fund	828,063	--	--	--	828,063
Special Revenue Funds	--	(24,253)	--	(2,059)	(26,312)
Capital Projects Funds	--	--	(51,690)	--	(51,690)
	<u>828,063</u>	<u>(24,253)</u>	<u>(51,690)</u>	<u>(2,059)</u>	<u>750,061</u>
Total Fund Balances	<u>\$1,353,251</u>	<u>\$ (24,253)</u>	<u>\$ (51,690)</u>	<u>\$ 51,614</u>	<u>\$ 1,328,922</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 \$8,746,573 for property.

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

**L. Commitments and Contingencies**

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

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

**M. Joint Ventures**

Under Georgia law, the County, in conjunction with other cities and counties in the seventeen County Central Georgia area, is a member of the Heart of Georgia Regional Commission and is required to pay annual dues thereto. During its year ended September 30, 2016, the County paid \$4,330 in such dues. Membership in a Regional Commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of Regional Commissions in Georgia. The Regional Commission Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of the Regional Commissions. Separate financial statements may be obtained from:

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

**REQUIRED SUPPLEMENTARY  
INFORMATION**

**WILCOX COUNTY, GEORGIA**

**General Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
For the Year Ended September 30, 2016**

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 3,455,627	\$ 3,455,627	\$ 3,647,295	\$ 191,668
Licenses and Permits	20,000	20,000	38,818	18,818
Intergovernmental	106,500	199,968	704,899	504,931
Charges for Services	552,595	552,595	552,770	175
Fines and Forfeitures	99,000	99,000	82,899	(16,101)
Interest Revenue	1,200	1,200	3,486	2,286
Contributions and Donations	--	--	40	40
Miscellaneous	50,900	50,900	72,010	21,110
Total Revenues	<u>4,285,822</u>	<u>4,379,290</u>	<u>5,102,217</u>	<u>722,927</u>
<b>EXPENDITURES</b>				
Governing Body	237,819	242,545	228,177	14,368
Elections	105,185	113,132	133,015	(19,883)
Tax Commissioner	180,110	180,240	184,512	(4,272)
Tax Assessor	127,752	126,247	127,188	(941)
Building and Plant	50,500	99,578	44,665	54,913
Other General Government	300,000	326,586	--	326,586
Superior Court	65,035	65,035	65,706	(671)
Clerk of Superior Court	145,438	145,778	147,258	(1,480)
Magistrate Court	46,808	59,052	80,258	(21,206)
Probate Court	133,509	128,574	123,187	5,387
Public Defender	11,217	11,217	14,437	(3,220)
Sheriff	526,233	522,065	529,955	(7,890)
Jail	323,125	325,049	336,639	(11,590)
Fire	34,325	33,019	34,250	(1,231)
Emergency Medical Services	853,307	860,840	827,359	33,481
Coroner	21,238	21,238	16,288	4,950
Emergency Management	23,015	23,015	33,340	(10,325)
Highways and Streets	636,321	680,664	1,230,963	(550,299)
Solid Waste and Recycling	162,060	162,060	162,050	10
Closure and Post-closure Care	19,312	19,312	14,324	4,988
Maintenance and Shop	61,351	61,109	70,113	(9,004)
DFACS	5,000	5,000	1,608	3,392
Transit System Vans	101,668	101,668	74,851	26,817
Other Health and Welfare	43,273	43,273	46,533	(3,260)
Recreation	122,943	122,228	131,886	(9,658)
Agri-Center	15,441	15,441	11,267	4,174
Community Service Center	19,620	19,620	21,961	(2,341)
FSA Soil Conservation	15,304	15,304	11,724	3,580
Libraries	11,645	11,645	11,645	--
County Extension	53,108	53,108	58,154	(5,046)
Forest Services	17,544	17,544	17,544	--
Economic Development	10,000	10,000	10,000	--
Total Expenditures	<u>4,479,206</u>	<u>4,621,186</u>	<u>4,800,857</u>	<u>(179,671)</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(193,384)</u>	<u>(241,896)</u>	<u>301,360</u>	<u>543,256</u>

**WILCOX COUNTY, GEORGIA**

**General Fund**

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

**For the Year Ended September 30, 2016**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				
Jail Special Revenue Fund	8,500	8,500	--	(8,500)
Transfers Out				
E-911 Special Revenue Fund	(30,116)	(30,116)	(24,409)	5,707
Proceeds of Capital Asset Dispositions	10,000	10,000	7,500	(2,500)
Notes Payable	--	48,512	--	(48,512)
Insurance Recoveries	10,000	10,000	12,490	2,490
Other	195,000	195,000	257,497	62,497
Total Other Financing Sources (Uses)	<u>193,384</u>	<u>241,896</u>	<u>253,078</u>	<u>11,182</u>
Net Change in Fund Balances	--	--	554,438	554,438
Fund Balances - Beginning	798,813	798,813	798,813	--
Fund Balances - Ending	<u>\$ 798,813</u>	<u>\$ 798,813</u>	<u>\$ 1,353,251</u>	<u>\$ 554,438</u>

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

For the Year Ended September 30, 2016

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	
<b>REVENUES</b>				
Charges for Services	\$ 115,000	\$ 115,000	\$ 115,860	\$ 860
Interest Revenue	35	35	18	(17)
Total Revenues	<u>115,035</u>	<u>115,035</u>	<u>115,878</u>	<u>843</u>
<b>EXPENDITURES</b>				
Current				
Public Safety	115,035	115,035	155,027	(39,992)
Total Expenditures	<u>115,035</u>	<u>115,035</u>	<u>155,027</u>	<u>(39,992)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>--</u>	<u>(39,149)</u>	<u>(39,149)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				
General Fund	--	--	24,409	24,409
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>24,409</u>	<u>24,409</u>
Net Change in Fund Balances	<u>--</u>	<u>--</u>	<u>(14,740)</u>	<u>(14,740)</u>
Fund Balances - Beginning	(9,513)	(9,513)	(9,513)	--
Fund Balances - Ending	<u>\$ (9,513)</u>	<u>\$ (9,513)</u>	<u>\$ (24,253)</u>	<u>\$ (14,740)</u>

**WILCOX COUNTY, GEORGIA****Pension Plan****Schedule of Changes in the County's Net Pension Liability and Related Ratios****September 30, 2016**

	<u>2016</u>	<u>2015</u>
<b>Total Pension Liability</b>		
Service Cost	\$ 23,678	\$ 13,786
Interest on Total Pension Liability	114,514	108,992
Changes of Benefit Terms	--	--
Differences Between Expected and Actual Experience	56,801	--
Changes of Assumptions	58,284	--
Benefit Payments	(52,853)	(45,478)
<b>Net Change in Total Pension Liability</b>	<u>200,424</u>	<u>77,300</u>
<b>Total Pension Liability - Beginning</b>	1,553,268	1,475,968
<b>Total Pension Liability - Ending (a)</b>	<u><u>\$ 1,753,692</u></u>	<u><u>\$ 1,553,268</u></u>
<b>Plan Fiduciary Net Position</b>		
Contributions - Employer	\$ 77,106	\$ 62,167
Contributions - Employee	--	--
Net Investment Income	8,929	84,422
Benefit Payments, Including Refunds of Employee Contributions	(52,853)	(45,478)
Administrative Expense	(6,190)	(4,577)
Other	(7,992)	(7,504)
<b>Net Change in Plan Fiduciary Net Position</b>	<u>19,000</u>	<u>89,030</u>
<b>Plan Fiduciary Net Position - Beginning</b>	1,265,391	1,176,361
<b>Plan Fiduciary Net Position - Ending (b)</b>	<u><u>\$ 1,284,391</u></u>	<u><u>\$ 1,265,391</u></u>
<b>County's Net Pension Liability - Ending (a) - (b)</b>	<u><u>\$ 469,301</u></u>	<u><u>\$ 287,877</u></u>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	73.24%	81.47%
<b>Covered-Employee Payroll</b>	\$ 729,236	\$ 479,596
<b>County's Net Pension Liability as a Percentage of Covered-Employee Payroll</b>	64.36%	60.02%

**Notes to Schedule**

*Changes of Assumptions*. In 2016, amounts reported as changes of assumptions resulted from a change to the mortality table.

**WILCOX COUNTY, GEORGIA**  
**Pension Plan**  
**Schedule of County Contributions**  
**September 30, 2016**

	<b>2016</b>	<b>2015</b>
Actuarially Determined Contribution	\$ 77,106	\$ 62,167
Contributions in Relation to the Actuarially Determined Contribution	77,106	62,167
Contribution Deficiency (Excess)	<u>\$ --</u>	<u>\$ --</u>
Covered-Employee Payroll	\$ 729,236	\$ 479,596
Contributions as a Percentage of Covered-Employee Payroll	10.57%	12.96%

**Notes to Schedule**

Valuation date	January 1, 2015
Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Net effective period of 8.6 years
Asset valuation method	5-year smoothed market
Investment rate of return	7.5% per year
Inflation	3.5% per year
Salary increases	2% - 4.5% based on age

**WILCOX COUNTY, GEORGIA**  
**Notes to the Required Supplementary Information**  
**September 30, 2016**

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**A. Budgetary Information**

An annual budget was adopted on a basis consistent with generally accepted accounting principles for the General Fund. The presentation of expenditures reported in the General Fund *Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual* differs from the *Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds* due to the functional classification of certain expenditures and due to reimbursements from other funds. The following schedule presents a reconciliation of those amounts.

	Budget Schedule	Reconciliation	Governmental Fund Statement
<b>EXPENDITURES</b>			
Current			
General Government	\$ 717,557	\$ (749)	\$ 716,808
Judicial	430,846	--	430,846
Public Safety	1,777,831	--	1,777,831
Public Works	1,477,450	(257,497)	1,219,953
Health and Welfare	122,992	--	122,992
Culture and Recreation	188,483	--	188,483
Housing and Development	85,698	--	85,698
Debt Service	--	749	749
Total Expenditures	<u>4,800,857</u>	<u>(257,497)</u>	<u>4,543,360</u>
<b>OTHER FINANCING (SOURCES) USES</b>			
Transfers Out	24,409	--	24,409
Other	(257,497)	257,497	--
Total	<u>\$ 4,567,769</u>	<u>\$ --</u>	<u>\$ 4,567,769</u>



**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

## Major Governmental Funds

### General Fund

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

### Special Revenue Funds

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

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

### Capital Projects Funds

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

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

**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Balance Sheet**  
**September 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 1,317,796	\$ 1,153,047
Receivables (Net of Allowance for Uncollectibles)		
Taxes	117,999	89,282
Accounts	102,302	9,086
Intergovernmental	18,591	23,274
Due From Other Funds		
Cedar Creek Fire Special Revenue Fund	--	1,720
Jail Special Revenue Fund	7,500	--
SPLOST 2012 Capital Projects Fund	98,304	129,000
TSPLOST Special Revenue Fund	31,962	38,995
Advances To Other Funds		
SPLOST 2012 Capital Projects Fund	--	100,000
Total Assets	<u>\$ 1,694,454</u>	<u>\$ 1,544,404</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 57,464	\$ 257,153
Accrued Liabilities	20,440	59,618
Compensated Absences Payable	--	4,395
Accrued Interest Payable	--	751
Unearned Revenue	122,510	77,287
Short-Term Notes Payable	--	229,000
Total Liabilities	<u>200,414</u>	<u>628,204</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenue		
Property Taxes	93,610	117,387
Ambulance Fees	47,179	--
Total Deferred Inflows of Resources	<u>140,789</u>	<u>117,387</u>
<b>FUND BALANCES</b>		
Nonspendable	--	100,000
Restricted	525,188	725,692
Unassigned	828,063	(26,879)
Total Fund Balances	<u>1,353,251</u>	<u>798,813</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,694,454</u>	<u>\$ 1,544,404</u>

**WILCOX COUNTY, GEORGIA****General Fund****Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Years Ended September 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
<b>REVENUES</b>		
Taxes	\$ 3,647,295	\$ 3,464,342
Licenses and Permits	38,818	19,888
Intergovernmental	704,899	481,437
Charges for Services	552,770	578,616
Fines and Forfeitures	82,899	92,225
Interest Revenue	3,486	2,618
Contributions and Donations	40	1,200
Miscellaneous	72,010	52,442
Total Revenues	<u>5,102,217</u>	<u>4,692,768</u>
<b>EXPENDITURES</b>		
Current		
General Government	716,808	660,561
Judicial	430,846	408,348
Public Safety	1,777,831	1,789,865
Public Works	1,219,953	847,367
Health and Welfare	122,992	165,919
Culture and Recreation	188,483	173,738
Housing and Development	85,698	85,150
Debt Service	749	751
Total Expenditures	<u>4,543,360</u>	<u>4,131,699</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>558,857</u>	<u>561,069</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In		
Jail Special Revenue Fund	--	9,000
Transfers Out		
E-911 Special Revenue Fund	(24,409)	(46,409)
Cedar Creek Fire Special Revenue Fund	--	(2,000)
Proceeds of Capital Asset Dispositions	7,500	28,000
Insurance Recoveries	12,490	21,466
Total Other Financing Sources (Uses)	<u>(4,419)</u>	<u>10,057</u>
Net Change in Fund Balances	554,438	571,126
Fund Balances - Beginning	798,813	227,687
Fund Balances - Ending	<u>\$ 1,353,251</u>	<u>\$ 798,813</u>

**WILCOX COUNTY, GEORGIA**  
**E-911 Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 9,855	\$ 2,778
Receivables		
Accounts	41,462	40,236
Total Assets	<u>\$ 51,317</u>	<u>\$ 43,014</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 75,570	\$ 52,527
Total Liabilities	<u>75,570</u>	<u>52,527</u>
<b>FUND BALANCES</b>		
Unassigned	<u>(24,253)</u>	<u>(9,513)</u>
Total Fund Balances	<u>(24,253)</u>	<u>(9,513)</u>
Total Liabilities and Fund Balances	<u>\$ 51,317</u>	<u>\$ 43,014</u>

**WILCOX COUNTY, GEORGIA**  
**E-911 Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
<b>REVENUES</b>		
Charges for Services	\$ 115,860	\$ 125,989
Interest Revenue	18	30
Total Revenues	<u>115,878</u>	<u>126,019</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	155,027	157,564
Capital Outlay	--	304
Total Expenditures	<u>155,027</u>	<u>157,868</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(39,149)</u>	<u>(31,849)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In		
General Fund	24,409	46,409
Total Other Financing Sources (Uses)	<u>24,409</u>	<u>46,409</u>
Net Change in Fund Balances	(14,740)	14,560
Fund Balances - Beginning	(9,513)	(24,073)
Fund Balances - Ending	<u>\$ (24,253)</u>	<u>\$ (9,513)</u>

**WILCOX COUNTY, GEORGIA**  
**SPLOST 2012 Capital Projects Fund**  
**Balance Sheet**  
**September 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 27,891	\$ 8,798
Receivables		
Intergovernmental	32,912	32,678
Total Assets	<u>\$ 60,803</u>	<u>\$ 41,476</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ --	\$ 20,661
Intergovernmental Payable	14,189	14,641
Due To Other Funds		
General Fund	98,304	129,000
Advances From Other Funds		
General Fund	--	100,000
Total Liabilities	<u>112,493</u>	<u>264,302</u>
<b>FUND BALANCES</b>		
Unassigned	<u>(51,690)</u>	<u>(222,826)</u>
Total Fund Balances	<u>(51,690)</u>	<u>(222,826)</u>
Total Liabilities and Fund Balances	<u>\$ 60,803</u>	<u>\$ 41,476</u>

**WILCOX COUNTY, GEORGIA**  
**SPLOST 2012 Capital Projects Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
<b>REVENUES</b>		
Taxes	\$ 373,127	\$ 390,328
Interest Revenue	33	76
Total Revenues	<u>373,160</u>	<u>390,404</u>
<b>EXPENDITURES</b>		
Capital Outlay	177,753	591,507
Debt Service	22,632	22,632
Intergovernmental	81,536	85,872
Total Expenditures	<u>281,921</u>	<u>700,011</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>91,239</u>	<u>(309,607)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Capital Leases	79,897	--
Total Other Financing Sources (Uses)	<u>79,897</u>	<u>--</u>
Net Change in Fund Balances	171,136	(309,607)
Fund Balances - Beginning	(222,826)	86,781
Fund Balances - Ending	<u>\$ (51,690)</u>	<u>\$ (222,826)</u>



# Nonmajor Governmental Funds

## Special Revenue Funds

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

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

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

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

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

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

**TSPLOST Fund** - This fund is used to account for the collection of the discretionary portion of the TSPLOST proceeds and expenditures for transportation projects that are not capital projects.

**WILCOX COUNTY, GEORGIA**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2016**

	<b>Cedar Creek Fire</b>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 230
Receivables	235
Total Assets	\$ 465
<b>LIABILITIES</b>	
Cash Overdraft	\$ 710
Accounts Payable	1,598
Due To Other Funds	--
Total Liabilities	2,308
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Property Taxes	216
Total Deferred Inflows Of Resources	216
<b>FUND BALANCES</b>	
Restricted	--
Assigned	--
Unassigned	(2,059)
Total Fund Balances	(2,059)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 465

Special Revenue Funds						Total Nonmajor Governmental Funds
Jail	Drug Abuse Treatment	Juvenile Services	Sheriff's Drug	TSPLOST	Total	
\$8,141	\$ 16,821	\$ 129	\$ 23,841	\$ 13,745	\$ 62,907	\$ 62,907
--	--	--	--	30,458	30,693	30,693
<u>\$8,141</u>	<u>\$ 16,821</u>	<u>\$ 129</u>	<u>\$ 23,841</u>	<u>\$ 44,203</u>	<u>\$ 93,600</u>	<u>\$ 93,600</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ 710	\$ 710
--	--	--	--	--	1,598	1,598
7,500	--	--	--	31,962	39,462	39,462
<u>7,500</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>31,962</u>	<u>41,770</u>	<u>41,770</u>
--	--	--	--	--	216	216
--	--	--	--	--	216	216
--	--	--	--	12,241	12,241	12,241
641	16,821	129	23,841	--	41,432	41,432
--	--	--	--	--	(2,059)	(2,059)
<u>641</u>	<u>16,821</u>	<u>129</u>	<u>23,841</u>	<u>12,241</u>	<u>51,614</u>	<u>51,614</u>
<u>\$8,141</u>	<u>\$ 16,821</u>	<u>\$ 129</u>	<u>\$ 23,841</u>	<u>\$ 44,203</u>	<u>\$ 93,600</u>	<u>\$ 93,600</u>

**WILCOX COUNTY, GEORGIA**  
**Combining Statement of Revenues, Expenditures and Changes**  
**in Fund Balances**  
**Nonmajor Governmental Funds**  
**September 30, 2016**

	<b>Cedar</b>	<b>Jail</b>
	<b>Creek Fire</b>	<b>Jail</b>
<b>REVENUES</b>		
Taxes	\$ 4,031	\$ --
Fines and Forfeitures	--	7,680
Interest Revenue	2	--
Contributions and Donations	--	--
Miscellaneous	1,000	--
Total Revenues	5,033	7,680
<b>EXPENDITURES</b>		
Current		
Public Safety	4,741	7,501
Public Works	--	--
Capital Outlay	--	--
Total Expenditures	4,741	7,501
Excess (Deficiency) of Revenues Over (Under)		
Expenditures	292	179
Net Change in Fund Balances	292	179
Fund Balances - Beginning	(2,351)	462
Fund Balances - Ending	\$ (2,059)	\$ 641

Special Revenue Funds					Total
Drug Abuse Treatment	Juvenile Services	Sheriff's Drug	TSPLOST	Total	Nonmajor Governmental Funds
\$ --	\$ --	\$ --	\$270,459	\$ 274,490	\$ 274,490
3,366	955	7,669	--	19,670	19,670
25	--	--	54	81	81
--	--	2,600	--	2,600	2,600
--	--	--	--	1,000	1,000
<u>3,391</u>	<u>955</u>	<u>10,269</u>	<u>270,513</u>	<u>297,841</u>	<u>297,841</u>
2,805	1,812	6,163	--	23,022	23,022
--	--	--	201,069	201,069	201,069
--	--	17,123	99,632	116,755	116,755
<u>2,805</u>	<u>1,812</u>	<u>23,286</u>	<u>300,701</u>	<u>340,846</u>	<u>340,846</u>
586	(857)	(13,017)	(30,188)	(43,005)	(43,005)
586	(857)	(13,017)	(30,188)	(43,005)	(43,005)
16,235	986	36,858	42,429	94,619	94,619
<u>\$ 16,821</u>	<u>\$ 129</u>	<u>\$ 23,841</u>	<u>\$ 12,241</u>	<u>\$ 51,614</u>	<u>\$ 51,614</u>

**WILCOX COUNTY, GEORGIA**  
**Cedar Creek Fire Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 230	\$ 389
Receivables		
Taxes	235	53
Total Assets	<u>\$ 465</u>	<u>\$ 442</u>
<b>LIABILITIES</b>		
Cash Overdraft	\$ 710	\$ --
Accounts Payable	1,598	1,073
Due To Other Funds		
General Fund	--	1,720
Total Liabilities	<u>2,308</u>	<u>2,793</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenue		
Property Taxes	216	--
Total Deferred Inflows of Resources	<u>216</u>	<u>--</u>
<b>FUND BALANCES</b>		
Unassigned	(2,059)	(2,351)
Total Fund Balances	<u>(2,059)</u>	<u>(2,351)</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 465</u>	<u>\$ 442</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, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
<b>REVENUES</b>		
Taxes	\$ 4,031	\$ 3,996
Interest Revenue	2	3
Miscellaneous	1,000	--
Total Revenues	<u>5,033</u>	<u>3,999</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	4,741	7,030
Total Expenditures	<u>4,741</u>	<u>7,030</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>292</u>	<u>(3,031)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In		
General Fund	--	2,000
Total Other Financing Sources (Uses)	<u>--</u>	<u>2,000</u>
Net Change in Fund Balances	292	(1,031)
Fund Balances - Beginning	(2,351)	(1,320)
Fund Balances - Ending	<u>\$ (2,059)</u>	<u>\$ (2,351)</u>

**WILCOX COUNTY, GEORGIA****Cedar Creek Fire Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual****For the Year Ended September 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Taxes	\$ 4,350	\$ 4,031	\$ (319)
Interest Revenue	--	2	2
Miscellaneous	1,000	1,000	--
Total Revenues	<u>5,350</u>	<u>5,033</u>	<u>(317)</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	7,120	4,741	2,379
Total Expenditures	<u>7,120</u>	<u>4,741</u>	<u>2,379</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,770)</u>	<u>292</u>	<u>2,062</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In			
General Fund	1,770	--	(1,770)
Total Other Financing Sources (Uses)	<u>1,770</u>	<u>--</u>	<u>(1,770)</u>
Net Change in Fund Balances	--	292	292
Fund Balances - Beginning	(2,351)	(2,351)	--
Fund Balances - Ending	<u>\$ (2,351)</u>	<u>\$ (2,059)</u>	<u>\$ 292</u>



**WILCOX COUNTY, GEORGIA**  
**Jail Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 8,141	\$ 462
Total Assets	<u>\$ 8,141</u>	<u>\$ 462</u>
<b>LIABILITIES</b>		
Due To Other Funds		
General Fund	\$ 7,500	\$ --
Total Liabilities	<u>7,500</u>	<u>--</u>
<b>FUND BALANCES</b>		
Assigned	641	462
Total Fund Balances	<u>641</u>	<u>462</u>
Total Liabilities and Fund Balances	<u>\$ 8,141</u>	<u>\$ 462</u>

**WILCOX COUNTY, GEORGIA**  
**Jail Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
<b>REVENUES</b>		
Fines and Forfeitures	\$ 7,680	\$ 7,993
Total Revenues	<u>7,680</u>	<u>7,993</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	7,501	2
Total Expenditures	<u>7,501</u>	<u>2</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>179</u>	<u>7,991</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers Out		
General Fund	--	(9,000)
Total Other Financing Sources (Uses)	<u>--</u>	<u>(9,000)</u>
Net Change in Fund Balances	179	(1,009)
Fund Balances - Beginning	462	1,471
Fund Balances - Ending	<u>\$ 641</u>	<u>\$ 462</u>

**WILCOX COUNTY, GEORGIA**

**Jail Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
For the Year Ended September 30, 2016**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Fines and Forfeitures	\$ 8,400	\$ 7,680	\$ (720)
Interest Revenue	100	--	(100)
Total Revenues	<u>8,500</u>	<u>7,680</u>	<u>(820)</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	8,500	7,501	999
Total Expenditures	<u>8,500</u>	<u>7,501</u>	<u>999</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	179	179
Net Change in Fund Balances	--	179	179
Fund Balances - Beginning	462	462	--
Fund Balances - Ending	<u>\$ 462</u>	<u>\$ 641</u>	<u>\$ 179</u>

**WILCOX COUNTY, GEORGIA**  
**Drug Abuse Treatment Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2016 and 2015**

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	<u>2016</u>	<u>2015</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 16,821	\$ 16,235
Total Assets	<u>\$ 16,821</u>	<u>\$ 16,235</u>
<b>FUND BALANCES</b>		
Assigned	\$ 16,821	\$ 16,235
Total Fund Balances	<u>\$ 16,821</u>	<u>\$ 16,235</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, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
<b>REVENUES</b>		
Fines and Forfeitures	\$ 3,366	\$ 5,023
Interest Revenue	25	21
Total Revenues	<u>3,391</u>	<u>5,044</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	2,805	882
Total Expenditures	<u>2,805</u>	<u>882</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>586</u>	<u>4,162</u>
Net Change in Fund Balances	586	4,162
Fund Balances - Beginning	16,235	12,073
Fund Balances - Ending	<u>\$ 16,821</u>	<u>\$ 16,235</u>

**WILCOX COUNTY, GEORGIA****Drug Abuse Treatment Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual****For the Year Ended September 30, 2016**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Fines and Forfeitures	\$ 4,370	\$ 3,366	\$ (1,004)
Interest Revenue	20	25	5
Total Revenues	<u>4,390</u>	<u>3,391</u>	<u>(999)</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	500	2,805	(2,305)
Capital Outlay	3,890	--	3,890
Total Expenditures	<u>4,390</u>	<u>2,805</u>	<u>1,585</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	586	586
Net Change in Fund Balances	--	586	586
Fund Balances - Beginning	16,235	16,235	--
Fund Balances - Ending	<u>\$ 16,235</u>	<u>\$ 16,821</u>	<u>\$ 586</u>

**WILCOX COUNTY, GEORGIA**  
**Juvenile Services Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2016 and 2015**

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	<u>2016</u>	<u>2015</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 129	\$ 986
Total Assets	<u>\$ 129</u>	<u>\$ 986</u>
<b>FUND BALANCES</b>		
Assigned	\$ 129	\$ 986
Total Fund Balances	<u>\$ 129</u>	<u>\$ 986</u>

**WILCOX COUNTY, GEORGIA**  
**Juvenile Services Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
<b>REVENUES</b>		
Fines and Forfeitures	\$ 955	\$ 581
Total Revenues	<u>955</u>	<u>581</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	1,812	2,224
Total Expenditures	<u>1,812</u>	<u>2,224</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(857)</u>	<u>(1,643)</u>
Net Change in Fund Balances	(857)	(1,643)
Fund Balances - Beginning	986	2,629
Fund Balances - Ending	<u>\$ 129</u>	<u>\$ 986</u>



**WILCOX COUNTY, GEORGIA**

**Juvenile Services Special Revenue Fund**

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

**For the Year Ended September 30, 2016**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Fines and Forfeitures	\$ 200	\$ 955	\$ 755
Total Revenues	<u>200</u>	<u>955</u>	<u>755</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	200	1,812	(1,612)
Total Expenditures	<u>200</u>	<u>1,812</u>	<u>(1,612)</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	(857)	(857)
Net Change in Fund Balances	--	(857)	(857)
Fund Balances - Beginning	986	986	--
Fund Balances - Ending	<u>\$ 986</u>	<u>\$ 129</u>	<u>\$ (857)</u>

**WILCOX COUNTY, GEORGIA**  
**Sheriff's Drug Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2016 and 2015**

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	<u>2016</u>	<u>2015</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 23,841	\$ 36,858
Total Assets	<u>\$ 23,841</u>	<u>\$ 36,858</u>
<b>FUND BALANCES</b>		
Assigned	\$ 23,841	\$ 36,858
Total Fund Balances	<u>\$ 23,841</u>	<u>\$ 36,858</u>

**WILCOX COUNTY, GEORGIA**  
**Sheriff's Drug Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
<b>REVENUES</b>		
Fines and Forfeitures	\$ 7,669	\$ 34,909
Contributions and Donations	2,600	--
Total Revenues	<u>10,269</u>	<u>34,909</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	6,163	--
Capital Outlay	17,123	--
Total Expenditures	<u>23,286</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(13,017)</u>	<u>34,909</u>
Net Change in Fund Balances	<u>(13,017)</u>	<u>34,909</u>
Fund Balances - Beginning	36,858	1,949
Fund Balances - Ending	<u>\$ 23,841</u>	<u>\$ 36,858</u>

**WILCOX COUNTY, GEORGIA**  
**TSPLOST Special Revenue Fund**  
**Balance Sheet**  
**September 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 13,745	\$ 53,657
Receivables		
Intergovernmental	30,458	30,065
Total Assets	<u>\$ 44,203</u>	<u>\$ 83,722</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ --	\$ 2,298
Due To Other Funds		
General Fund	31,962	38,995
Total Liabilities	<u>31,962</u>	<u>41,293</u>
<b>FUND BALANCES</b>		
Restricted	12,241	42,429
Total Liabilities and Fund Balances	<u>\$ 44,203</u>	<u>\$ 83,722</u>

**WILCOX COUNTY, GEORGIA**  
**TSPLOST Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
<b>REVENUES</b>		
Taxes	\$ 270,459	\$ 281,155
Interest Revenue	54	81
Total Revenues	<u>270,513</u>	<u>281,236</u>
<b>EXPENDITURES</b>		
Current		
General Government	--	13,500
Public Works	201,069	307,263
Capital Outlay	99,632	2,298
Total Expenditures	<u>300,701</u>	<u>323,061</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(30,188)</u>	<u>(41,825)</u>
Net Change in Fund Balances	(30,188)	(41,825)
Fund Balances - Beginning	42,429	84,254
Fund Balances - Ending	<u>\$ 12,241</u>	<u>\$ 42,429</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, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Taxes	\$ 273,715	\$ 270,459	\$ (3,256)
Interest Revenue	--	54	54
Total Revenues	<u>273,715</u>	<u>270,513</u>	<u>(3,202)</u>
<b>EXPENDITURES</b>			
Current			
Public Works	234,215	201,069	33,146
Capital Outlay	39,500	99,632	(60,132)
Total Expenditures	<u>273,715</u>	<u>300,701</u>	<u>(26,986)</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	(30,188)	(30,188)
Net Change in Fund Balances	--	(30,188)	(30,188)
Fund Balances - Beginning	42,429	42,429	--
Fund Balances - Ending	<u>\$ 42,429</u>	<u>\$ 12,241</u>	<u>\$ (30,188)</u>

# Fiduciary Funds

## Private-Purpose Trust Funds

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

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

## Agency Funds

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

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

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

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

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

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

**WILCOX COUNTY, GEORGIA**  
**Combining Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**September 30, 2016**

	Private- Purpose Trust Fund	Agency Funds					Total
	Will Duncan	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	
<b>ASSETS</b>							
Cash	\$ 147,184	\$ 36,912	\$ 31,985	\$ 18,203	\$ 11,944	\$ 3,441	\$ 249,669
Total Assets	<u>147,184</u>	<u>36,912</u>	<u>31,985</u>	<u>18,203</u>	<u>11,944</u>	<u>3,441</u>	<u>249,669</u>
<b>LIABILITIES</b>							
Due to Others	--	36,912	31,985	18,203	11,944	3,441	102,485
Total Liabilities	<u>--</u>	<u>36,912</u>	<u>31,985</u>	<u>18,203</u>	<u>11,944</u>	<u>3,441</u>	<u>102,485</u>
<b>NET POSITION</b>							
Held in Trust for Pension Benefits and Other Purposes	<u>\$ 147,184</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 147,184</u>



## **SUPPLEMENTAL SCHEDULES**

**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Revenues**  
**For the Years Ended September 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
<b>REVENUES</b>		
Taxes		
Real Property	\$ 2,752,128	\$ 2,521,959
Personal Property	398,431	441,213
Real Estate Transfer (Intangible)	33,723	38,473
General Sales and Use	186,395	194,890
Business		
Insurance Premium	227,097	212,073
Financial Institution	18,941	18,261
Penalties and Interest on Delinquent Taxes	30,580	37,473
	<u>3,647,295</u>	<u>3,464,342</u>
Licenses and Permits		
Non-Business	38,818	19,888
	<u>38,818</u>	<u>19,888</u>
Intergovernmental	<u>704,899</u>	<u>481,437</u>
Charges for Services		
General Government	129,011	144,038
Public Safety		
Ambulance Fees	347,779	357,822
Other Public Safety Fees	17,623	20,243
Street and Public Improvements	14,540	10,777
Culture and Recreation	43,817	45,736
	<u>552,770</u>	<u>578,616</u>
Fines and Forfeitures	<u>82,899</u>	<u>92,225</u>
Interest Revenue	<u>3,486</u>	<u>2,618</u>
Contributions and Donations	<u>40</u>	<u>1,200</u>
Miscellaneous	<u>72,010</u>	<u>52,442</u>
Total Revenues	<u>\$ 5,102,217</u>	<u>\$ 4,692,768</u>

**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Expenditures**  
**For the Years Ended September 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
<b>EXPENDITURES</b>		
Current		
General Government		
Governing Body		
Personal Services and Employee Benefits	\$ 148,885	\$ 141,144
Purchased/Contracted Services	76,163	69,899
Supplies	3,129	3,440
Total Governing Body	<u>228,177</u>	<u>214,483</u>
Elections		
Personal Services and Employee Benefits	97,348	65,290
Purchased/Contracted Services	28,768	15,214
Supplies	6,899	4,148
Total Elections	<u>133,015</u>	<u>84,652</u>
Tax Commissioner		
Personal Services and Employee Benefits	153,970	154,052
Purchased/Contracted Services	25,755	24,003
Supplies	4,787	2,858
Total Tax Commissioner	<u>184,512</u>	<u>180,913</u>
Tax Assessor		
Personal Services and Employee Benefits	112,852	112,544
Purchased/Contracted Services	12,319	17,547
Supplies	2,017	1,011
Total Tax Assessor	<u>127,188</u>	<u>131,102</u>
Building and Plant		
Personal Services and Employee Benefits	5,135	579
Purchased/Contracted Services	11,233	18,128
Supplies	27,369	30,704
Capital Outlay	179	--
Total Building and Plant	<u>43,916</u>	<u>49,411</u>
Total General Government	<u>716,808</u>	<u>660,561</u>
Judicial		
Superior Court		
Personal Services and Employee Benefits	3,637	2,799
Purchased/Contracted Services	62,002	66,022
Supplies	67	--
Total Superior Court	<u>65,706</u>	<u>68,821</u>
Clerk of Superior Court		
Personal Services and Employee Benefits	121,383	134,168
Purchased/Contracted Services	22,523	14,551
Supplies	3,352	3,611
Total Clerk of Superior Court	<u>147,258</u>	<u>152,330</u>

**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Expenditures**  
**For the Years Ended September 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
Magistrate Court		
Personal Services and Employee Benefits	64,324	48,381
Purchased/Contracted Services	10,865	7,047
Supplies	5,069	277
Total Magistrate Court	<u>80,258</u>	<u>55,705</u>
Probate Court		
Personal Services and Employee Benefits	110,969	116,015
Purchased/Contracted Services	6,546	8,724
Supplies	5,672	2,746
Total Probate Court	<u>123,187</u>	<u>127,485</u>
Public Defender		
Purchased/Contracted Services	14,437	4,007
Total Public Defender	<u>14,437</u>	<u>4,007</u>
Total Judicial	<u>430,846</u>	<u>408,348</u>
Public Safety		
Sheriff		
Personal Services and Employee Benefits	392,194	367,146
Purchased/Contracted Services	81,763	63,818
Supplies	54,903	62,128
Capital Outlay	1,095	--
Total Sheriff	<u>529,955</u>	<u>493,092</u>
Jail		
Personal Services and Employee Benefits	210,654	183,202
Purchased/Contracted Services	63,733	65,647
Supplies	62,252	62,601
Total Jail	<u>336,639</u>	<u>311,450</u>
Fire		
Purchased/Contracted Services	--	1,547
Supplies	25,250	923
Capital Outlay	--	400
Other Costs	9,000	13,000
Total Fire	<u>34,250</u>	<u>15,870</u>
Emergency Medical Services		
Personal Services and Employee Benefits	703,980	669,296
Purchased/Contracted Services	58,305	192,744
Supplies	65,074	66,686
Capital Outlay	--	806
Total Emergency Medical Services	<u>827,359</u>	<u>929,532</u>
Coroner		
Personal Services and Employee Benefits	1,611	1,594
Purchased/Contracted Services	13,240	15,497
Supplies	1,437	775
Total Coroner	<u>16,288</u>	<u>17,866</u>

**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Expenditures**  
**For the Years Ended September 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
Emergency Management		
Personal Services and Employee Benefits	10,804	10,875
Purchased/Contracted Services	22,536	10,084
Capital Outlay	--	1,096
Total Emergency Management	<u>33,340</u>	<u>22,055</u>
Total Public Safety	<u>1,777,831</u>	<u>1,789,865</u>
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	395,663	375,097
Purchased/Contracted Services	178,102	134,504
Supplies	139,033	112,721
Capital Outlay	518,165	234,157
Other Costs	(257,497)	(264,151)
Total Highways and Streets	<u>973,466</u>	<u>592,328</u>
Solid Waste and Recycling		
Purchased/Contracted Services	162,050	162,404
Total Solid Waste and Recycling	<u>162,050</u>	<u>162,404</u>
Closure and Post-closure Care		
Purchased/Contracted Services	13,625	19,340
Supplies	699	106
Total Closure and Post-closure Care	<u>14,324</u>	<u>19,446</u>
Maintenance and Shop		
Personal Services and Employee Benefits	44,556	41,802
Purchased/Contracted Services	284	340
Supplies	16,351	15,219
Capital Outlay	8,922	15,828
Total Maintenance and Shop	<u>70,113</u>	<u>73,189</u>
Total Public Works	<u>1,219,953</u>	<u>847,367</u>
Health and Welfare		
DFACS		
Other Costs	1,608	1,295
Total DFACS	<u>1,608</u>	<u>1,295</u>
Transit System Vans		
Purchased/Contracted Services	74,851	53,629
Capital Outlay	--	74,626
Total Transit System Vans	<u>74,851</u>	<u>128,255</u>
Other Health and Welfare		
Purchased/Contracted Services	1,029	1,939
Capital Outlay	5,000	--
Other Costs	40,504	34,430
Total Other Health and Welfare	<u>46,533</u>	<u>36,369</u>
Total Health and Welfare	<u>122,992</u>	<u>165,919</u>

**WILCOX COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Expenditures**  
**For the Years Ended September 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
Culture and Recreation		
Recreation		
Personal Services and Employee Benefits	62,966	62,051
Purchased/Contracted Services	15,514	15,095
Supplies	52,106	46,176
Capital Outlay	1,300	469
Total Recreation	<u>131,886</u>	<u>123,791</u>
Agri-Center		
Purchased/Contracted Services	4,482	1,879
Supplies	6,785	7,092
Total Agri-Center	<u>11,267</u>	<u>8,971</u>
Community Service Center		
Purchased/Contracted Services	5,704	3,744
Supplies	15,537	14,513
Other Costs	720	720
Total Community Service Center	<u>21,961</u>	<u>18,977</u>
FSA Soil Conservation		
Purchased/Contracted Services	5,374	2,249
Supplies	6,350	8,105
Total FSA Soil Conservation	<u>11,724</u>	<u>10,354</u>
Libraries		
Other Costs	11,645	11,645
Total Libraries	<u>11,645</u>	<u>11,645</u>
Total Culture and Recreation	<u>188,483</u>	<u>173,738</u>
Housing and Development		
County Extension		
Personal Services and Employee Benefits	28,695	28,494
Purchased/Contracted Services	18,893	13,523
Supplies	9,683	15,123
Capital Outlay	583	466
Other Costs	300	--
Total County Extension	<u>58,154</u>	<u>57,606</u>
Forest Services		
Other Costs	17,544	17,544
Total Forest Services	<u>17,544</u>	<u>17,544</u>
Economic Development		
Other Costs	10,000	10,000
Total Economic Development	<u>10,000</u>	<u>10,000</u>
Total Housing and Development	<u>85,698</u>	<u>85,150</u>
Debt Service	<u>749</u>	<u>751</u>
Total Expenditures	<u>\$ 4,543,360</u>	<u>\$ 4,131,699</u>

**WILCOX COUNTY, GEORGIA**

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

**For the Year Ended September 30, 2016**

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Referendum 4/1/2012 - 3/31/2018						
County Courthouse	\$ 500,000	\$ 851,570	\$ 851,570	\$ 102,266	\$ 953,836	112%
County Jail and Sheriff's Department	350,000	350,000	--	4,890	4,890	1%
EMS Services and Housing	97,200	144,298	29,691	5,529	35,220	24%
Old Health Department	65,000	--	--	--	--	0%
FSA and 4-H Building	50,000	50,000	8,240	--	8,240	16%
Rolling Stock	200,000	200,000	101,917	6,500	108,417	54%
County Roads, Streets Bridges	400,000	400,000	226,866	53,197	280,063	70%
Recreation Department	75,000	75,000	19,472	5,371	24,843	33%
Debt Reduction	400,000	277,495	89,486	22,632	112,118	40%
City of Abbeville	191,800	191,800	105,734	25,936	131,670	69%
City of Pineview	109,600	109,600	60,420	14,820	75,240	69%
City of Pitts	109,600	109,600	60,420	14,820	75,240	69%
City of Rochelle	191,800	191,800	105,734	25,960	131,694	69%
	<u>\$ 2,740,000</u>	<u>\$ 2,951,163</u>	<u>\$ 1,659,550</u>	<u>\$ 281,921</u>	<u>\$ 1,941,471</u>	
SPLOST 2012 Capital Projects Fund						
Total Expenditures				<u>\$ 281,921</u>	<u>\$ 281,921</u>	

The amounts reported as prior years expenditures have been restated to reflect the following adjustments:

	Prior Years Expenditures Previously Reported	Adjustments		Prior Years Expenditures Restated
		Amounts Reclassified	Amounts Financed By Capital Leases	
Referendum 4/1/2012 - 3/31/2018				
County Courthouse	\$ 851,570	\$ --	\$ --	\$ 851,570
County Jail and Sheriff's Department	--	--	--	--
EMS Services and Housing	144,298	(114,607)	--	29,691
Old Health Department	--	--	--	--
FSA and 4-H Building	8,240	--	--	8,240
Rolling Stock	67,207	114,607	(79,897)	101,917
County Roads, Streets Bridges	226,866	--	--	226,866
Recreation Department	19,472	--	--	19,472
Debt Reduction	89,486	--	--	89,486
City of Abbeville	105,734	--	--	105,734
City of Pineview	60,420	--	--	60,420
City of Pitts	60,420	--	--	60,420
City of Rochelle	105,734	--	--	105,734
	<u>\$ 1,739,447</u>	<u>\$ --</u>	<u>\$ (79,897)</u>	<u>\$ 1,659,550</u>

# MEEKS CPA, LLP

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

To the Board of County Commissioners  
Wilcox County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilcox County, Georgia, as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise Wilcox County, Georgia's basic financial statements, and have issued our report thereon dated March 30, 2017. Our report includes a reference to other auditors who audited the financial statements of the Wilcox County Board of Health, as described in our report on Wilcox County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Wilcox County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Wilcox County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Wilcox County, Georgia's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Wilcox County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and



accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses costs as item 2016-1.

### **Wilcox County, Georgia's Response to Findings**

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

### **Purpose of this Report**

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

*MEEKS CPA, LLP*

Ocilla, Georgia  
March 30, 2017

**WILCOX COUNTY, GEORGIA**  
**Schedule of Findings and Responses**  
**For the Year Ended September 30, 2016**

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**2016-1**

*Condition*

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

*Recommendation*

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

*Views Of Responsible Officials And Planned Corrective Action*

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