

WILCOX COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
September 30, 2022

ECKLER CPA, LLC
Certified Public Accountants
& Advisors

WILCOX COUNTY, GEORGIA

Annual Financial Report

For The Fiscal Year Ended September 30, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Wilcox County, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type 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, 2022, and the related notes to the financial statements, which collectively comprise Wilcox County, Georgia's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Wilcox County, Georgia, as of September 30, 2022, 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.

We did not audit the financial statements of the Wilcox County Board of Health, which represent 68.9 percent, 57.6 percent, and 97.1 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Wilcox County Board of Health is based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Wilcox County, Georgia, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Wilcox County, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Wilcox County, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Wilcox County, Georgia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 and other postemployment benefits information* be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary 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 and schedule of expenditures of federal awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 financial statements and schedules and supplemental schedules and schedule of expenditures of federal awards* 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 January 11, 2024 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 solely 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 the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wilcox County, Georgia's internal control over financial reporting and compliance.

ECKLER CPA, LLC

Fitzgerald, Georgia
January 11, 2024

BASIC FINANCIAL STATEMENTS

WILCOX COUNTY, GEORGIA

Statement of Net Position

September 30, 2022

	Primary Government		Component Units	
	Governmental Activities	Primary Government	Board of Health	Development Authority
ASSETS				
Cash and Cash Equivalents	\$ 5,363,693	\$ 5,363,693	\$ 369,130	\$ 179,494
Receivables (Net of Allowance for Uncollectibles)	419,198	419,198	18,802	--
Prepaid Items	97,246	97,246	--	--
Capital Assets Not Being Depreciated	784,644	784,644	--	--
Capital Assets Net of Accumulated Depreciation	4,559,170	4,559,170	66	--
Net Pension Asset	--	--	10,494	--
Total Assets	<u>11,223,951</u>	<u>11,223,951</u>	<u>398,492</u>	<u>179,494</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension	571	571	--	--
Proportionate Share of Collective Deferred Outflows	--	--	62,081	--
Total Deferred Outflows of Resources	<u>571</u>	<u>571</u>	<u>62,081</u>	<u>--</u>
LIABILITIES				
Accounts Payable	346,682	346,682	--	--
Accrued Liabilities	40,877	40,877	--	--
Intergovernmental Payable	64,270	64,270	--	--
Unearned Revenue	1,023,936	1,023,936	--	--
Noncurrent Liabilities				
Due within One Year	93,377	93,377	3,455	--
Due in more than One Year	506,671	506,671	93,485	--
Total Liabilities	<u>2,075,813</u>	<u>2,075,813</u>	<u>96,940</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Pension	255,289	255,289	--	--
Proportionate Share of Collective Deferred Inflows	--	--	119,590	--
Total Deferred Inflows of Resources	<u>255,289</u>	<u>255,289</u>	<u>119,590</u>	<u>--</u>
NET POSITION				
Net Investment in Capital Assets	5,141,101	5,141,101	66	--
Restricted For				
Public Safety	64,736	64,736	--	--
Public Works	1,367,046	1,367,046	--	--
Capital Outlay	853,912	853,912	--	--
Prior Year Program Income	--	--	103,714	--
Unrestricted	1,466,625	1,466,625	140,263	179,494
Total Net Position	<u>\$ 8,893,420</u>	<u>\$ 8,893,420</u>	<u>\$ 244,043</u>	<u>\$ 179,494</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, 2022

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES		
		Charges For Services	Operating Grants & Contributions	Capital Grants & Contributions
Primary Government				
Governmental Activities				
General Government	\$ 958,818	\$ 192,405	\$ 22,205	\$ --
Judicial	539,511	196,924	--	--
Public Safety	2,788,295	673,108	110,085	240,012
Public Works	2,008,124	34,080	1,031,905	83,440
Health and Welfare	132,347	--	81,875	--
Culture and Recreation	370,047	207,795	--	--
Housing and Development	107,436	--	--	17,700
Interest on Long-Term Debt	10,932	--	--	--
Total Governmental Activities	<u>6,915,510</u>	<u>1,304,312</u>	<u>1,246,070</u>	<u>341,152</u>
Total Primary Government	<u>\$ 6,915,510</u>	<u>\$ 1,304,312</u>	<u>\$ 1,246,070</u>	<u>\$ 341,152</u>
Component Units				
Board of Health	\$ 283,975	\$ 90,876	\$ 263,334	\$ --
Development Authority	--	--	10,401	--
Total Component Units	<u>\$ 283,975</u>	<u>\$ 90,876</u>	<u>\$ 273,735</u>	<u>\$ --</u>

General Revenues

Taxes

 General Property

 General Sales and Use

 Selective 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, As Restated

Net Position - Ending

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

NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION			
Primary Government		Component Units	
Governmental Activities	Total	Board of Health	Development Authority
\$ (744,208)	\$ (744,208)		
(342,587)	(342,587)		
(1,765,090)	(1,765,090)		
(858,699)	(858,699)		
(50,472)	(50,472)		
(162,252)	(162,252)		
(89,736)	(89,736)		
(10,932)	(10,932)		
<u>(4,023,976)</u>	<u>(4,023,976)</u>		
<u>(4,023,976)</u>	<u>(4,023,976)</u>		
		\$ 70,235	\$ --
		--	10,401
		<u>70,235</u>	<u>10,401</u>
3,818,264	3,818,264	--	--
1,645,441	1,645,441	--	--
785	785	--	--
348,673	348,673	--	--
36,503	36,503	--	--
16,201	16,201	--	37
13,283	13,283	--	--
6,255	6,255	--	--
<u>5,885,405</u>	<u>5,885,405</u>	<u>--</u>	<u>37</u>
1,861,429	1,861,429	70,235	10,438
7,031,991	7,031,991	173,808	169,056
<u>\$ 8,893,420</u>	<u>\$ 8,893,420</u>	<u>\$ 244,043</u>	<u>\$ 179,494</u>

WILCOX COUNTY, GEORGIA

Governmental Funds

Balance Sheet

September 30, 2022

	<u>General</u>	<u>ARPA</u>	<u>TSPLOST 25%</u>
ASSETS			
Cash and Cash Equivalents	\$ 2,029,148	\$ 1,027,119	\$ 539,843
Receivables (Net of Allowance for Uncollectibles)	296,276	--	35,996
Due From Other Funds	100,824	--	310,585
Total Assets	<u>\$ 2,426,248</u>	<u>\$ 1,027,119</u>	<u>\$ 886,424</u>
LIABILITIES			
Accounts Payable	\$ 81,163	\$ --	\$ 217,956
Accrued Liabilities	40,877	--	--
Intergovernmental Payable	--	--	--
Due To Other Funds	311,673	--	100,000
Unearned Revenue	--	1,023,936	--
Total Liabilities	<u>433,713</u>	<u>1,023,936</u>	<u>317,956</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue			
Property Taxes	132,980	--	--
Ambulance Fees	32,040	--	--
Intergovernmental	40,220	--	--
Transportation Special District Local Option Sales and Us	--	--	--
Total Deferred Inflows of Resources	<u>205,240</u>	<u>--</u>	<u>--</u>
FUND BALANCES			
Restricted	--	3,183	568,468
Assigned	--	--	--
Unassigned	1,787,295	--	--
Total Fund Balances	<u>1,787,295</u>	<u>3,183</u>	<u>568,468</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,426,248</u>	<u>\$ 1,027,119</u>	<u>\$ 886,424</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.

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

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

Pension deferred outflows of resources are not due and payable in the current period and will be recognized as components of pension related expenses and contributions in future periods and therefore are not reported in the funds.

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

- Notes Payable
- Compensated Absences
- Net Pension Liability
- Post-Closure Care Costs
- Total Long-Term Liabilities

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

Net Position of Governmental Activities

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

Special Projects	SPLOST 2018	TSPLOST	Other Governmental Funds	Total Governmental Funds
\$ 801,353	\$ 871,089	\$ --	\$ 95,141	\$ 5,363,693
--	55,334	20,066	11,526	419,198
--	--	311,523	--	722,932
<u>\$ 801,353</u>	<u>\$ 926,423</u>	<u>\$ 331,589</u>	<u>\$ 106,667</u>	<u>\$ 6,505,823</u>
\$ 2,775	\$ 8,241	\$ 24,092	12,455	346,682
--	--	--	--	40,877
--	64,270	--	--	64,270
--	--	310,435	824	722,932
--	--	--	--	1,023,936
<u>2,775</u>	<u>72,511</u>	<u>334,527</u>	<u>13,279</u>	<u>2,198,697</u>
--	--	--	307	133,287
--	--	--	--	32,040
--	--	--	--	40,220
--	--	19,799	--	19,799
<u>--</u>	<u>--</u>	<u>19,799</u>	<u>307</u>	<u>225,346</u>
798,578	853,912	--	51,604	2,275,745
--	--	--	41,477	41,477
--	--	(22,737)	--	1,764,558
<u>798,578</u>	<u>853,912</u>	<u>(22,737)</u>	<u>93,081</u>	<u>4,081,780</u>
<u>\$ 801,353</u>	<u>\$ 926,423</u>	<u>\$ 331,589</u>	<u>\$ 106,667</u>	
				5,343,814
				225,346
				97,246
				571
		(202,713)		
		(82,552)		
		(119,575)		
		<u>(195,208)</u>		
				(600,048)
				(255,289)
				<u>\$ 8,893,420</u>

WILCOX COUNTY, GEORGIA

Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Year Ended September 30, 2022

	General	ARPA	TSPLOST 25%
REVENUES			
Taxes	\$ 4,445,297	\$ --	\$ 418,241
Licenses and Permits	14,953	--	--
Intergovernmental	356,659	653,312	--
Charges for Services	744,578	--	--
Fines and Forfeitures	170,648	--	--
Investment Income	11,165	2,583	625
Contributions and Donations	1,000	--	--
Miscellaneous	52,988	--	--
Total Revenues	<u>5,797,288</u>	<u>655,895</u>	<u>418,866</u>
EXPENDITURES			
Current			
General Government	904,840	--	--
Judicial	539,988	--	--
Public Safety	2,674,952	--	--
Public Works	1,855,518	--	738
Health and Welfare	125,377	--	--
Culture and Recreation	434,815	--	--
Housing and Development	137,594	--	--
Capital Outlay	--	--	--
Debt Service	50,421	--	--
Intergovernmental	--	--	--
Total Expenditures	<u>6,723,505</u>	<u>--</u>	<u>738</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(926,217)</u>	<u>655,895</u>	<u>418,128</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	584,000	--	--
Transfers Out	(116,429)	(653,312)	(154,790)
Proceeds of Capital Asset Dispositions	2,831	--	--
Insurance Recoveries	181,468	--	--
Total Other Financing Sources (Uses)	<u>651,870</u>	<u>(653,312)</u>	<u>(154,790)</u>
Net Change in Fund Balances	<u>(274,347)</u>	<u>2,583</u>	<u>263,338</u>
Fund Balances - Beginning	<u>2,061,642</u>	<u>600</u>	<u>305,130</u>
Fund Balances - Ending	<u>\$ 1,787,295</u>	<u>\$ 3,183</u>	<u>\$ 568,468</u>

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

Special Projects	SPLOST 2018	TSPLOST	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 638,632	\$ 311,523	\$ 5,778	\$ 5,819,471
--	--	--	--	14,953
547,905	--	--	164	1,558,040
--	--	--	134,841	879,419
--	--	--	25,395	196,043
1,305	1,040	--	523	17,241
--	--	--	650	1,650
--	--	--	4,746	57,734
<u>549,210</u>	<u>639,672</u>	<u>311,523</u>	<u>172,097</u>	<u>8,544,551</u>
--	--	--	--	904,840
--	--	--	--	539,988
--	--	--	233,603	2,908,555
18,188	--	--	--	1,874,444
--	--	--	--	125,377
--	--	--	--	434,815
--	--	--	--	137,594
25,444	187,183	268,126	--	480,753
--	66,897	--	--	117,318
--	140,598	--	--	140,598
<u>43,632</u>	<u>394,678</u>	<u>268,126</u>	<u>233,603</u>	<u>7,664,282</u>
505,578	244,994	43,397	(61,506)	880,269
54,790	169,312	--	116,429	924,531
--	--	--	--	(924,531)
--	--	--	3,424	6,255
--	--	--	--	181,468
<u>54,790</u>	<u>169,312</u>	<u>--</u>	<u>119,853</u>	<u>187,723</u>
560,368	414,306	43,397	58,347	1,067,992
238,210	439,606	(66,134)	34,734	3,013,788
<u>\$ 798,578</u>	<u>\$ 853,912</u>	<u>\$ (22,737)</u>	<u>\$ 93,081</u>	<u>\$ 4,081,780</u>

WILCOX COUNTY, GEORGIA

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the Year Ended September 30, 2022

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

Net change in fund balances - total governmental funds reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds* \$ 1,067,992

Governmental funds report capital outlays as expenditures. However, in the *Statement of Activities* the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital Outlay	903,101
Depreciation Expense	(482,331)
	<u>420,770</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	(211,772)
Accumulated Depreciation	211,772
	<u>--</u>

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

Taxes	30,195
Charges for Services	(12,022)
Intergovernmental	26,492
	<u>44,665</u>

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

Principal Repayments	
Leases	35,040
Notes Payable	71,346
	<u>106,386</u>

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

Compensated Absences	847
Pensions	165,355
Landfill Closure and Post-Closure Care Costs	42,551
Prepaid Items	12,863
	<u>221,616</u>

Change in net position of governmental activities reported in the *Statement of Activities* \$ 1,861,429

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

WILCOX COUNTY, GEORGIA

Fiduciary Funds

Statement of Fiduciary Net Position

September 30, 2022

	Will Duncan Private- Purpose Trust Fund	Custodial Funds
ASSETS		
Cash	\$ 149,163	\$ 408,582
Total Assets	<u>149,163</u>	<u>408,582</u>
LIABILITIES		
Due to Others	--	408,582
Total Liabilities	<u>--</u>	<u>408,582</u>
NET POSITION		
Restricted for		
Individuals, Organizations, and Other Governments	\$ 149,163	\$ --
Total Net Position	<u>149,163</u>	<u>--</u>

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

WILCOX COUNTY, GEORGIA

Fiduciary Funds

Statement of Changes in Fiduciary Net Position

September 30, 2022

	Will Duncan Private- Purpose Trust Fund	Custodial Funds
ADDITIONS		
Taxes for Other Governments	\$ --	\$ 4,055,602
Fines and Fees	--	356,484
Total Contributions	<u>--</u>	<u>4,412,086</u>
Investment Earnings		
Interest and Dividends	\$ 35	\$ --
Net Investment Earnings	<u>35</u>	<u>--</u>
Total Additions	<u>35</u>	<u>4,412,086</u>
DEDUCTIONS		
Taxes for Other Governments	--	4,055,602
Fines and Fees	--	356,484
Total Deductions	<u>--</u>	<u>4,412,086</u>
Changes in Net Position	35	--
Net Position - Beginning	149,128	--
Net Position - Ending	<u>\$ 149,163</u>	<u>\$ --</u>

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

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

Discretely Presented Component Units

The Wilcox County Board of Health (Board) provides healthcare services for the citizens of the County. The County Commissioners appoint a voting majority to the Board. The component unit column in the combined financial statements includes the financial data of the Board, as reflected in their most recent audited financial statements. The fiscal year end of the Board is June 30. Complete financial statements may be obtained from Wilcox County Public Health Center, 1001 2nd Ave, Rochelle, GA 31079.

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 statements is on major governmental funds displayed in a separate column. All remaining governmental

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2022

funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

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

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

The *TSPLOST 25% Fund* accounts for the discretionary portion of the transportation special district local option sales and use tax.

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

The *SPLOST 2018 Fund* accounts for the special one percent sales tax imposed for the six-year period beginning April 1, 2018.

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

Additionally, the County reports the following fund types:

The *Private-Purpose Trust Fund* is used to account for resources legally held in trust for use by the County to improve the provision of, and access to, quality healthcare services for the poor citizens of Wilcox County.

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

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

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

E. Measurement Focus and Basis of Accounting

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

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

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2022

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

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

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

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

1. Cash and Cash Equivalents

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

2. Investments

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

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

3. Inventories and Prepaid Items

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

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental column in the government-wide financial statements.

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2022

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

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

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

5. Long-term Obligations

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

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

6. Deferred Outflows/Inflows of Resources

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

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

7. Net Position Flow Assumption

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

8. Fund Balance Flow Assumptions

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

9. Fund Balance Policies

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

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

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

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

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

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

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

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

Notes to the Financial Statements

September 30, 2022

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 October 22, 2021, payable December 1, 2021, and attached as an enforceable lien on property as of January 1, 2021. The billings are considered past due after December 1, 2021, at which time the applicable property is subject to lien, and penalties and interest are assessed.

3. Compensated Absences

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

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2022

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets were adopted on a basis consistent with generally accepted accounting principles for governmental funds except the capital projects funds, which adopt project-length budgets. 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, 2022, the County did not adopt annual budgets for the ARPA and Sheriff's Drug special revenue funds.

B. Excess of Expenditures Over Appropriations

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

	Budget	Actual	Excess
General Fund			
Governing Body	\$ 297,667	\$ 359,233	\$ (61,566)
Building and Plant	116,832	122,841	(6,009)
Superior Court	\$ 66,983	\$ 81,740	\$ (14,757)
Clerk of Superior Court	172,044	188,570	(16,526)
Magistrate Court	--	372	(372)
Probate Court	214,968	232,585	(17,617)
Public Defender	27,990	36,721	(8,731)
Sheriff	657,707	836,892	(179,185)
School Resource Officers	--	1,033	(1,033)
Jail	335,020	448,508	(113,488)
Fire	--	6,216	(6,216)
Emergency Medical Services	948,882	1,219,090	(270,208)
Emergency Management	118,925	142,690	(23,765)
Highways and Streets	898,591	1,164,876	(266,285)
Solid Waste and Recycling	162,060	175,614	(13,554)
Closure and Post-closure Care	40,000	64,391	(24,391)
Agri-Center	24,578	25,836	(1,258)
Wiregrass Building	--	12,961	(12,961)
County Extension	96,714	107,674	(10,960)
Forest Services	18,388	19,920	(1,532)
Transfers Out	83,841	116,429	(32,588)
E-911 Special Revenue Fund	123,000	229,405	(106,405)

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements
September 30, 2022

C. Deficit Fund Equity

The following funds had deficit fund equity at September 30, 2022:

TSPLOST Capital Projects Fund	\$	22,737
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WILCOX COUNTY, GEORGIA

Notes to the Financial Statements
September 30, 2022

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, 2022, the County's entire bank balance was insured or collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

B. Investments

Credit risk. The County does not have a formal investment policy for credit risk. The County's investments in Georgia Fund 1 are rated AAAs/S1 by Fitch. Georgia Fund 1, created by OCGA 36-83-8, is a stable net asset value investment pool offered by the State of Georgia to counties, municipalities, public colleges and universities, boards of education, special districts, state agencies, and other authorized entities as a conservative, efficient, and liquid investment alternative. The primary investment objectives of Georgia Fund 1 are safety of capital, liquidity, yield, and diversification with primary emphasis on safety of capital and liquidity. Georgia Fund 1 deposits are not guaranteed or insured by any bank, the Federal Deposit Insurance Corporation, the Federal Reserve Board, or any state agency. The State of Georgia Office of the State Treasurer manages Georgia Fund 1 in a manner consistent with Rule 2a-7 (of the Investment Company Act of 1940) like funds. Georgia Fund 1 is managed to maintain a constant net asset value of \$1.00. At September 30, 2022, the weighted average maturity was 33 days.

C. Receivables

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

	General	TSPLOST 25%	SPLOST 2018	TSPLOST	Nonmajor Governmental Funds	Total
Taxes	\$ 238,359	\$ --	\$ --	\$ --	\$ 277	\$ 238,636
Accounts	412,776	--	--	268	--	413,044
Intergovernmental	87,668	35,996	55,334	19,798	11,249	210,045
Gross Receivables	738,803	35,996	55,334	20,066	11,526	861,725
Less: Allowance for Uncollectibles	(442,527)	--	--	--	--	(442,527)
	<u>\$ 296,276</u>	<u>\$ 35,996</u>	<u>\$ 55,334</u>	<u>\$ 20,066</u>	<u>\$ 11,526</u>	<u>\$ 419,198</u>

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements
September 30, 2022

D. Capital Assets

Capital asset activity for the year ended September 30, 2022, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	\$ 338,152	\$ --	\$ --	\$ 338,152
Construction in Progress	61,134	385,358	--	446,492
Total Capital Assets Not Being Depreciated	<u>399,286</u>	<u>385,358</u>	<u>--</u>	<u>784,644</u>
Capital Assets Being Depreciated				
Buildings	3,187,206	--	--	3,187,206
Infrastructure	2,946,075	--	--	2,946,075
Improvements Other Than Buildings	196,809	101,497	(28,400)	269,906
Machinery and Equipment	3,970,892	521,491	(183,372)	4,309,011
Total Capital Assets Being Depreciated	<u>10,300,982</u>	<u>622,988</u>	<u>(211,772)</u>	<u>10,712,198</u>
Less Accumulated Depreciation For				
Buildings	(1,858,167)	(67,734)	--	(1,925,901)
Infrastructure	(840,051)	(73,652)	--	(913,703)
Improvements Other Than Buildings	(171,031)	(5,397)	28,400	(148,028)
Machinery and Equipment	(2,993,925)	(354,843)	183,372	(3,165,396)
Total Accumulated Depreciation	<u>(5,863,174)</u>	<u>(501,626)</u>	<u>211,772</u>	<u>(6,153,028)</u>
Total Capital Assets Being Depreciated, Net	<u>4,437,808</u>	<u>121,362</u>	<u>--</u>	<u>4,559,170</u>
Lease Assets Being Amortized				
Machinery and Equipment	105,245	--	(105,245)	--
Total Lease Assets Being Amortized	<u>105,245</u>	<u>--</u>	<u>(105,245)</u>	<u>--</u>
Less Accumulated Amortization For				
Machinery and Equipment	(19,295)	(21,049)	40,344	--
Total Accumulated Amortization	<u>(19,295)</u>	<u>(21,049)</u>	<u>40,344</u>	<u>--</u>
Total Lease Assets Being Amortized, Net	<u>85,950</u>	<u>(21,049)</u>	<u>(64,901)</u>	<u>--</u>
Governmental Activities Capital Assets, Net	<u>\$ 4,923,044</u>	<u>\$ 485,671</u>	<u>\$ (64,901)</u>	<u>\$ 5,343,814</u>

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

Governmental Activities	
General Government	\$ 39,045
Judicial	13,403
Public Safety	146,625
Public Works	231,508
Health and Welfare	7,088
Culture and Recreation	40,299
Housing and Development	4,363
Total Depreciation Expense	<u>\$ 482,331</u>

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2022

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of September 30, 2022 was as follows:

Due From / To Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	TSPLOST 25% Special Revenue Fund	\$ 100,000
General Fund	Nonmajor Governmental Funds	824
TSPLOST 25% Special Revenue Fund	General Fund	150
TSPLOST 25% Special Revenue Fund	TSPLOST Capital Projects Fund	310,435
TSPLOST Capital Projects Fund	General Fund	311,523
		<u>\$ 722,932</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 TSPLOST 25% Fund owes the General Fund \$100,000 in transfers to finance expenditures. The TSPLOST Fund owes the TSPLOST 25% Fund \$310,435 for unreimbursed expenditures. The General Fund owes the TSPLOST Fund for \$311,523 in tax proceeds deposited into the General Fund in error.

The composition of interfund transfers for the year ended September 30, 2022 was as follows:

Interfund Transfers

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
General Fund	TSPLOST 25% Special Revenue Fund	\$ 100,000
General Fund	ARPA Special Revenue Fund	484,000
Special Projects Special Revenue Fund	TSPLOST 25% Special Revenue Fund	54,790
SPLOST 2018 Capital Projects Fund	ARPA Special Revenue Fund	169,312
Nonmajor Governmental Funds	General Fund	116,429
		<u>\$ 924,531</u>

The SPLOST 25% Fund transferred \$100,000 in TSPLOST proceeds to the General Fund to finance expenditures. The ARPA Fund transferred \$484,000 to the General Fund to finance expenditures. The TSPLOST 25% Fund transferred \$54,790 to the Special Projects Fund to finance road and street improvements. The ARPA Fund transferred \$169,312 to the SPLOST 2018 to finance the acquisition of an EMS vehicle accounted for as a SPLOST project expenditure of the previous year. The General Fund transferred \$116,429 to a Nonmajor Governmental fund to finance E-911 operations.

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2022

F. Leases

The County, as lessee, entered into lease agreements for machinery and equipment. Amortization for the period is included in depreciation. The County did not have any obligations classified as leases outstanding at September 30, 2022.

G. Notes Payable

The County entered into agreements, reported as notes payable, to finance the costs of machinery and equipment totaling \$358,901. At September 30, 2022, the balances outstanding on these agreements were \$202,713. Debt service requirements to maturity for the agreements as of September 30, 2022 were as follows:

Year Ending September 30	Governmental Activities		
	Principal	Interest	Total
2023	\$ 71,032	\$ 5,219	\$ 76,251
2024	47,570	3,270	50,840
2025	47,524	1,867	49,391
2026	36,587	457	37,044
Total	<u>\$ 202,713</u>	<u>\$ 10,813</u>	<u>\$ 213,526</u>

H. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2022, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	\$ 83,399	\$ --	\$ (847)	\$ 82,552	\$ --
Net Pension Liability	350,100	232,969	(463,494)	119,575	--
Leases	35,040	--	(35,040)	--	--
Notes Payable	274,059	--	(71,346)	202,713	71,032
Post-Closure Care Costs	237,759	--	(42,551)	195,208	22,345
	<u>\$ 980,357</u>	<u>\$ 232,969</u>	<u>\$ (613,278)</u>	<u>\$ 600,048</u>	<u>\$ 93,377</u>

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

I. Pensions

Defined Benefit Plan

The County sponsors the Association of County Commissioners of Georgia Restated Pension Plan for Wilcox County Employees (The Plan), which is a defined benefit pension plan. The Plan provides retirement, disability, and death benefits to plan participants and beneficiaries. The Plan, through execution of the adoption agreement, is affiliated with the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (The ACCG Plan), an agent multiple-employer pension plan, administered by GEBCorp. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of The Plan. On June 3, 2014, the County amended the adoption agreement and closed the plan to

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2022

employees with an employment commencement date on or after June 3, 2014. A financial report for the Wilcox County Defined Benefit Plan may be obtained by writing to Wilcox County, Georgia, Abbeville, Georgia 31001.

Retirement benefits for employees are calculated as 1% of average annual compensation plus \$50 multiplied by years of service. Employees are eligible for normal retirement benefits at age 65 with 5 years of service. Employees with 10 years of service and deemed to be totally disabled by the Federal Social Security Administration are eligible for disability retirement benefits payable monthly for life equal to the participants accrued benefit at disability retirement. Active participants and terminated vested participants and participants receiving a disability benefit and not yet age 65 are eligible for a pre-retirement death benefit. The beneficiary of active participants eligible for the pre-retirement death benefit will receive a lump-sum death benefit equal to the lesser of 50 times the projected 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, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	22
Inactive employees entitled to but not yet receiving benefits	39
Active employees	<u>12</u>
	<u>73</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, 2022, the County's actuarially determined contribution was \$59,844.

The County's net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2022 based on employee data as of January 1, 2021.

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

Investment Rate of Return:	7.00% per year	Based on analysis performed by the Board of Trustees in 2019.
Future Salary Increases:	3.50% per year with an age-based scale as follows:	
	<u>Age</u>	<u>Salary Increase</u>
	Under 30	3.5% rate + 1.0%
	30-39	3.5% rate + .5%
	40-49	3.5% rate - .5%
	50+	3.5% rate - 1.0%
Mortality:		Based on results of February 2019 experience study. Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2020 (Pre-Retirement: Employee, Post-Retirement: Retiree)

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2022

ACCG acts as Trustee of the Plan and Trust established by each Employer under this Plan in accordance with and subject to the terms, conditions and provisions set forth in the Plan and Trust, including the Adoption Agreement executed by each separate employer. The Plan is managed by a Board of Trustees (the "Trustees") appointed by the Board of Managers of the ACCG. Contributions to the Plan are held, managed and invested by the Trustees in accordance with the investment guidelines (detailed in the Statement of Investment Objectives and Guidelines executed by the Trustees on May 8, 2018) and with investment management agreements between the ACCG Pension Trust and one or more asset managers. The Trustees also engage UBS Financial Services, Inc. as an independent investment consulting firm to assist the Plan in the attainment of its objectives and to monitor compliance with the adopted objectives and guidelines.

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

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

Investment Return Assumptions

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

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

The Trustees' guidelines for asset allocation are as follows:

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

The discount rate used to measure the total pension liability was 7.00%. In projecting plan assets, the assumed contribution was based on the average contribution made to the plan over the prior five years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements
September 30, 2022

The changes in net pension liability for the year ended September 30, 2022, were as follows.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances - Beginning	\$ 2,321,748	\$ 1,971,648	\$ 350,100
Changes for the Year			
Service Cost	18,349	--	18,349
Interest	159,303	--	159,303
Differences Between Expected and Actual Experience	(103,172)	--	(103,172)
Changes of Assumptions	3,429	--	3,429
Contributions - Employer	--	59,844	(59,844)
Contributions - Employee	--	--	--
Net Investment Income	--	300,478	(300,478)
Benefit Payments	(138,608)	(138,608)	--
Administrative Expense	--	(19,665)	19,665
Other Changes	23,313	(8,910)	32,223
Net Changes	(37,386)	193,139	(230,525)
Balances - Ending	\$ 2,284,362	\$ 2,164,787	\$ 119,575

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

- The mortality improvement changed from the Pub-2010 GE (50%) & PS (50%) Amount Weighted with Scale AA to 2020 to Scale AA to 2021.

The following presents the County's net pension liability calculated using the discount rate of 7.00%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net Pension Liability	\$ 387,956	\$ 119,575	\$ (106,261)

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2022

For the year ended September 30, 2022, the County recognized pension income of \$105,511. At September 30, 2022, 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	\$ --	\$ 17,195
Changes in assumptions	571	--
Net difference between projected and actual earnings on pension plan investments	--	238,094
	<u>\$ 571</u>	<u>\$ 255,289</u>

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

<u>Year Ending September 30</u>	
2023	\$ (73,169)
2024	(95,227)
2025	(54,595)
2026	(31,727)
2027	--
Thereafter	--
	<u>\$ (254,718)</u>

Defined Contribution Plan

The County sponsors a 401a Defined Contribution Plan administered by GEBCorp, a third-party service provider. County commissioners and full-time employees with three years of service after the effective date of the plan are eligible to participate in the plan. Provisions of the plan were established by the County's execution of an adoption agreement. Employee contributions are not required or permitted. The County is required to contribute 2% of each participant's compensation and a matching contribution equal to 100% of the first 4% on amounts participants contribute to the 457(b) Deferred Compensation Plan. The matching contribution shall be no more than 4% of compensation. All contributions and other requirements established by the adoption agreement may be amended by the County at any time. The County did not make contributions during the year. The County contributed \$25,534 to the plan for the year ended September 30, 2022.

J. Landfill Post-Closure Care Cost

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for five years after closure. The County stopped accepting waste on April 8, 1994 and is awaiting final approval of closure. The County continues to pay approximately \$24,000 annually for monitoring and engineers estimate this amount will continue to be paid for the next 8 years. The exact time period cannot be determined. The County's estimated liability for post-closure care costs at September 30, 2022 was \$195,208. 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, 2022

K. Fund Balances

The classifications of fund balances of governmental funds at September 30, 2022 were as follows:

	General	ARPA	TSPLOST 25%	Special Projects	Other Governmental Funds	Total Governmental Funds
Restricted						
Public Safety	\$ --	\$ 3,183	\$ --	\$ --	\$ 51,604	\$ 54,787
Public Works	--	--	568,468	798,578	--	1,367,046
Capital Outlay	--	--	--	--	--	853,912
	<u>--</u>	<u>3,183</u>	<u>568,468</u>	<u>798,578</u>	<u>51,604</u>	<u>2,275,745</u>
Assigned						
Public Safety	--	--	--	--	41,477	41,477
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>41,477</u>	<u>41,477</u>
Unassigned, Reported In						
General Fund	1,787,295	--	--	--	--	1,787,295
Special Revenue Funds	--	--	--	--	--	--
Capital Projects Funds	--	--	--	--	--	(22,737)
	<u>1,787,295</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,764,558</u>
Total Fund Balances	<u>\$ 1,787,295</u>	<u>\$ 3,183</u>	<u>\$ 568,468</u>	<u>\$ 798,578</u>	<u>\$ 93,081</u>	<u>\$ 4,081,780</u>

L. 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 \$25,000 with various limits of liability up to \$5,000,000 for liability and \$11,712,922 for property.

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

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2022

M. Contingencies

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

N. 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, 2022, the County paid \$4,300 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.

O. Restatement of Net Position

In conformity with generally accepted accounting principles, as set forth in the Governmental Accounting Standards Board (GASB) Statement of Governmental Accounting Standards No. 87, *Leases*, net position has been restated to record the effects of implementing the standard. This restatement affected the beginning net position of the County as follows:

	Governmental Activities
September 30, 2021 Net Position, as previously reported	<u>\$ 7,053,990</u>
Change in accounting principle due to implentation of GASB Statement No. 87	<u>(21,999)</u>
September 30, 2021 Net Position, as restated	<u><u>\$ 7,031,991</u></u>

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**REQUIRED SUPPLEMENTARY
INFORMATION**

WILCOX COUNTY, GEORGIA

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For the Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
REVENUES				
Taxes	\$ 3,973,500	\$ 4,118,942	\$ 4,445,297	\$ 326,355
Licenses and Permits	21,483	21,483	14,953	(6,530)
Intergovernmental	117,500	295,263	356,659	61,396
Charges for Services	415,500	415,500	744,578	329,078
Fines and Forfeitures	98,000	98,000	170,648	72,648
Interest Revenue	16,000	16,000	11,165	(4,835)
Contributions and Donations	2,500	2,500	1,000	(1,500)
Miscellaneous	90,500	90,500	52,988	(37,512)
Total Revenues	<u>4,734,983</u>	<u>5,058,188</u>	<u>5,797,288</u>	<u>739,100</u>
EXPENDITURES				
Governing Body	297,667	297,667	359,233	(61,566)
Elections	103,995	103,995	97,611	6,384
Tax Commissioner	165,311	165,311	165,150	161
Tax Assessor	163,099	163,099	155,753	7,346
Board of Equalization	5,000	5,000	4,252	748
Building and Plant	116,832	116,832	122,841	(6,009)
Other General Government	135,000	15,391	--	15,391
Superior Court	66,983	66,983	81,740	(14,757)
Clerk of Superior Court	172,044	172,044	188,570	(16,526)
Magistrate Court	--	--	372	(372)
Probate Court	214,968	214,968	232,585	(17,617)
Juvenile Court	800	800	--	800
Public Defender	27,990	27,990	36,721	(8,731)
Sheriff	618,005	657,707	836,892	(179,185)
School Resource Officers	--	--	1,033	(1,033)
Jail	335,020	335,020	448,508	(113,488)
Fire	--	--	6,216	(6,216)
Emergency Medical Services	910,008	948,882	1,219,090	(270,208)
Coroner	21,445	60,545	20,523	40,022
E-911	--	22,850	--	22,850
Emergency Management	118,925	118,925	142,690	(23,765)
Highways and Streets	780,932	898,591	1,164,876	(266,285)
Solid Waste and Recycling	162,060	162,060	175,614	(13,554)
Closure and Post-closure Care	40,000	40,000	64,391	(24,391)
Maintenance and Shop	78,764	111,064	17,058	94,006
DFACS	5,000	5,000	1,613	3,387
Transit System Vans	101,200	101,200	82,068	19,132
Other Health and Welfare	43,273	43,273	41,696	1,577
Recreation	203,504	396,853	352,787	44,066
Agri-Center	24,578	24,578	25,836	(1,258)
Community Service Center	24,320	26,723	21,022	5,701
FSA Soil Conservation	16,050	16,050	10,564	5,486
Wiregrass Building	--	--	12,961	(12,961)
Libraries	11,645	11,645	11,645	--
County Extension	63,994	96,714	107,674	(10,960)
Forest Services	18,388	18,388	19,920	(1,532)
Economic Development	10,000	10,000	10,000	--
Total Expenditures	<u>5,056,800</u>	<u>5,456,148</u>	<u>6,239,505</u>	<u>(783,357)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(321,817)</u>	<u>(397,960)</u>	<u>(442,217)</u>	<u>(44,257)</u>

WILCOX COUNTY, GEORGIA

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For the Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
OTHER FINANCING SOURCES (USES)				
Transfers In				
Jail Special Revenue Fund	8,000	8,000	--	(8,000)
TSPLOST 25% Special Revenue Fund	250,000	250,000	100,000	(150,000)
ARPA Special Revenue Fund	--	--	--	--
Transfers Out				
E-911 Special Revenue Fund	(24,745)	(83,841)	(116,429)	(32,588)
Proceeds of Capital Asset Dispositions	64,000	64,000	2,831	(61,169)
Insurance Recoveries	24,562	159,801	181,468	21,667
Total Other Financing Sources (Uses)	321,817	397,960	167,870	(230,090)
Net Change in Fund Balances	--	--	(274,347)	(274,347)
Fund Balances - Beginning	2,061,642	2,061,642	2,061,642	--
Fund Balances - Ending	\$ 2,061,642	\$ 2,061,642	\$ 1,787,295	\$ (274,347)

Notes to Schedule

Annual budgets are 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 Balances - Governmental Funds* due to the functional classification of certain expenditures. The following schedule presents a reconciliation of those amounts.

	Budget Schedule	Reconciliation	Governmental Fund Statement
EXPENDITURES			
Current			
General Government			
Governing Body	\$ 359,233	\$ --	\$ 359,233
Elections	97,611	--	97,611
Tax Commissioner	165,150	--	165,150
Tax Assessor	155,753	--	155,753
Board of Equalization	4,252	--	4,252
Building and Plant	122,841	--	122,841
	904,840	--	904,840
Judicial	539,988	--	539,988
Public Safety	2,674,952	--	2,674,952
Public Works	1,421,939	433,579	1,855,518
Health and Welfare	125,377	--	125,377
Culture and Recreation	434,815	--	434,815
Housing and Development	137,594	--	137,594
Debt Service	--	50,421	50,421
Total Expenditures	6,239,505	484,000	6,723,505
OTHER FINANCING (SOURCES) USES			
Transfers Out	116,429	--	116,429
Total	\$ 6,355,934	\$ 484,000	\$ 6,839,934

WILCOX COUNTY, GEORGIA

TSPLOST 25% Special Revenue Fund

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

For the Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	
REVENUES				
Taxes	\$ 250,000	\$ 250,000	\$ 418,241	\$ 168,241
Interest Revenue	165	165	625	460
Total Revenues	<u>250,165</u>	<u>250,165</u>	<u>418,866</u>	<u>168,701</u>
EXPENDITURES				
Current				
Public Works	250,165	250,165	738	249,427
Total Expenditures	<u>250,165</u>	<u>250,165</u>	<u>738</u>	<u>249,427</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>--</u>	<u>418,128</u>	<u>418,128</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out				
General Fund	--	--	(100,000)	(100,000)
Special Projects Special Revenue Fund	--	--	(54,790)	(54,790)
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>(154,790)</u>	<u>(154,790)</u>
Net Change in Fund Balances	--	--	263,338	263,338
Fund Balances - Beginning	305,130	305,130	305,130	--
Fund Balances - Ending	<u>\$ 305,130</u>	<u>\$ 305,130</u>	<u>\$ 568,468</u>	<u>\$ 263,338</u>

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

For the Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
REVENUES				
Intergovernmental	\$ 498,208	\$ 498,208	\$ 547,905	\$ 49,697
Interest Revenue	1,500	1,500	1,305	(195)
Total Revenues	<u>499,708</u>	<u>499,708</u>	<u>549,210</u>	<u>49,502</u>
EXPENDITURES				
Current				
Public Works	30,700	30,700	18,188	12,512
Capital Outlay	518,828	518,828	25,444	493,384
Total Expenditures	<u>549,528</u>	<u>549,528</u>	<u>43,632</u>	<u>505,896</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(49,820)</u>	<u>(49,820)</u>	<u>505,578</u>	<u>555,398</u>
OTHER FINANCING SOURCES (USES)				
Transfers In				
TSPLOST 25% Special Revenue Fund	49,820	49,820	54,790	4,970
Total Other Financing Sources (Uses)	<u>49,820</u>	<u>49,820</u>	<u>54,790</u>	<u>4,970</u>
Net Change in Fund Balances	--	--	560,368	560,368
Fund Balances - Beginning	238,210	238,210	238,210	--
Fund Balances - Ending	<u>\$ 238,210</u>	<u>\$ 238,210</u>	<u>\$ 798,578</u>	<u>\$ 560,368</u>

WILCOX COUNTY, GEORGIA

Pension Plan

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

September 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Pension Liability								
Service Cost	\$ 18,349	\$ 21,834	\$ 23,915	\$ 25,888	\$ 35,250	\$ 27,481	\$ 23,678	\$ 13,786
Interest on Total Pension Liability	159,303	159,400	150,560	148,253	136,621	129,265	114,514	108,992
Changes of Benefit Terms	--	--	--	--	--	--	--	--
Differences Between Expected and Actual Experience	(103,172)	(96,919)	(48,389)	(84,190)	44,949	31,442	56,801	--
Changes of Assumptions	3,429	3,387	96,770	76,088	4,070	56,717	58,284	--
Benefit Payments	(138,608)	(86,193)	(106,941)	(13,176)	(107,709)	(60,317)	(52,853)	(45,478)
Other Changes	23,313	--	--	--	--	--	--	--
Net Change in Total Pension Liability	<u>(37,386)</u>	<u>1,509</u>	<u>115,915</u>	<u>152,863</u>	<u>113,181</u>	<u>184,588</u>	<u>200,424</u>	<u>77,300</u>
Total Pension Liability - Beginning	<u>2,321,748</u>	<u>2,320,239</u>	<u>2,204,324</u>	<u>2,051,461</u>	<u>1,938,280</u>	<u>1,753,692</u>	<u>1,553,268</u>	<u>1,475,968</u>
Total Pension Liability - Ending (a)	<u>\$ 2,284,362</u>	<u>\$ 2,321,748</u>	<u>\$ 2,320,239</u>	<u>\$ 2,204,324</u>	<u>\$ 2,051,461</u>	<u>\$ 1,938,280</u>	<u>\$ 1,753,692</u>	<u>\$ 1,553,268</u>
Plan Fiduciary Net Position								
Contributions - Employer	\$ 59,844	\$ 67,204	\$ 71,361	\$ 66,558	\$ 96,127	\$ 88,187	\$ 77,106	\$ 62,167
Net Investment Income	300,478	244,489	312,975	(73,913)	214,154	89,477	8,929	84,422
Benefit Payments, Including Refunds of Employee	(138,608)	(86,193)	(106,941)	(13,176)	(107,709)	(60,317)	(52,853)	(45,478)
Administrative Expense	(19,665)	(18,103)	(18,145)	(7,594)	(6,703)	(9,889)	(6,190)	(4,577)
Other	(8,910)	(7,746)	(7,741)	(7,186)	(23,674)	(8,245)	(7,992)	(7,504)
Net Change in Plan Fiduciary Net Position	<u>193,139</u>	<u>199,651</u>	<u>251,509</u>	<u>(35,311)</u>	<u>172,195</u>	<u>99,213</u>	<u>19,000</u>	<u>89,030</u>
Plan Fiduciary Net Position - Beginning	<u>1,971,648</u>	<u>1,771,997</u>	<u>1,520,488</u>	<u>1,555,799</u>	<u>1,383,604</u>	<u>1,284,391</u>	<u>1,265,391</u>	<u>1,176,361</u>
Plan Fiduciary Net Position - Ending (b)	<u>\$ 2,164,787</u>	<u>\$ 1,971,648</u>	<u>\$ 1,771,997</u>	<u>\$ 1,520,488</u>	<u>\$ 1,555,799</u>	<u>\$ 1,383,604</u>	<u>\$ 1,284,391</u>	<u>\$ 1,265,391</u>
County's Net Pension Liability - Ending (a) - (b)	<u>\$ 119,575</u>	<u>\$ 350,100</u>	<u>\$ 548,242</u>	<u>\$ 683,836</u>	<u>\$ 495,662</u>	<u>\$ 554,676</u>	<u>\$ 469,301</u>	<u>\$ 287,877</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	94.77%	84.92%	76.37%	68.98%	75.84%	71.38%	73.24%	81.47%
Covered-Employee Payroll	\$ 401,061	\$ 465,494	\$ 614,659	\$ 672,010	\$ 841,967	\$ 781,639	\$ 729,236	\$ 479,596
County's Net Pension Liability as a Percentage of Covered-Employee Payroll	29.81%	75.21%	89.19%	101.76%	58.87%	70.96%	64.36%	60.02%

Notes to Schedule

In 2022, the following changes in assumptions were made:

The mortality improvement changed from the Pub-2010 GE (50%) & PS (50%) Amount Weighted with Scale AA to 2020 to Scale AA to 2021.

In 2021, the following changes in assumptions were made:

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

In 2020, the following changes in assumptions were made:

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

WILCOX COUNTY, GEORGIA

Pension Plan

Schedule of County Contributions

September 30, 2022

	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially Determined Contribution	\$ 59,844	\$ 67,204	\$ 71,361	\$ 66,558	\$ 96,127	\$ 88,187	\$ 77,106	\$ 62,167
Contributions in Relation to the Actuarially Determined Contribution	59,844	67,204	71,361	66,558	96,127	88,187	77,106	62,167
Contribution Deficiency (Excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered-Employee Payroll	\$ 401,061	\$ 465,494	\$ 614,659	\$ 672,010	\$ 841,967	\$ 781,639	\$ 729,236	\$ 479,596
Contributions as a Percentage of Covered-Employee Payroll	14.92%	14.44%	11.61%	9.90%	11.42%	11.28%	10.57%	12.96%

Notes to Schedule

Valuation date	January 1, 2021
Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Net effective period of 14.2 years
Asset valuation method	5-year smoothed market
Investment rate of return	7.0% per year
Salary increases	2.5% - 4.5% based on age
Mortality	Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2020 (Pre-Retirement: Employee, Post-Retirement: Retiree)

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

Major Governmental Funds

General Fund

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

Special Revenue Funds

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

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

TSPLOST Fund - This fund is used to account for the collection of the discretionary portion of the Transportation special district local option sales and use tax proceeds and expenditures for transportation projects that are not capital projects.

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

Capital Projects Funds

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

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

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

WILCOX COUNTY, GEORGIA

General Fund

Balance Sheet

September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and Cash Equivalents	\$ 2,029,148	\$ 1,859,821
Receivables (Net of Allowance for Uncollectibles)		
Taxes	74,068	76,403
Accounts	134,540	87,356
Intergovernmental	87,668	268,300
Due From Other Funds		
Cedar Creek Fire Special Revenue Fund	824	824
TSPLOST 25% Special Revenue Fund	100,000	200,000
Total Assets	<u>\$ 2,426,248</u>	<u>\$ 2,492,704</u>
LIABILITIES		
Accounts Payable	\$ 81,163	\$ 264,316
Accrued Liabilities	40,877	33,347
Due To Other Funds		
TSPLOST 25% Special Revenue Fund	150	--
TSPLOST Capital Projects Fund	311,523	14,716
Total Liabilities	<u>433,713</u>	<u>312,379</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	132,980	60,893
Ambulance Fees	32,040	44,062
Intergovernmental	40,220	13,728
Total Deferred Inflows of Resources	<u>205,240</u>	<u>118,683</u>
FUND BALANCES		
Unassigned	1,787,295	2,061,642
Total Fund Balances	<u>1,787,295</u>	<u>2,061,642</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,426,248</u>	<u>\$ 2,492,704</u>

WILCOX COUNTY, GEORGIA

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances For the Years Ended September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
REVENUES		
Taxes	\$ 4,445,297	\$ 4,274,445
Licenses and Permits	14,953	39,317
Intergovernmental	356,659	394,895
Charges for Services	744,578	610,790
Fines and Forfeitures	170,648	116,622
Interest Revenue	11,165	4,126
Contributions and Donations	1,000	480
Miscellaneous	52,988	54,159
Total Revenues	<u>5,797,288</u>	<u>5,494,834</u>
EXPENDITURES		
Current		
General Government	904,840	817,767
Judicial	539,988	486,323
Public Safety	2,674,952	2,114,347
Public Works	1,855,518	1,059,971
Health and Welfare	125,377	292,438
Culture and Recreation	434,815	230,798
Housing and Development	137,594	102,882
Debt Service	50,421	--
Total Expenditures	<u>6,723,505</u>	<u>5,104,526</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(926,217)</u>	<u>390,308</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
TSPLOST 25% Special Revenue Fund	100,000	200,000
ARPA Special Revenue Fund	484,000	--
Transfers Out		
E-911 Special Revenue Fund	(116,429)	(25,088)
Proceeds of Capital Asset Dispositions	2,831	54,500
Insurance Recoveries	181,468	--
Total Other Financing Sources (Uses)	<u>651,870</u>	<u>229,412</u>
Net Change in Fund Balances	<u>(274,347)</u>	<u>619,720</u>
Fund Balances - Beginning	2,061,642	1,441,922
Fund Balances - Ending	<u>\$ 1,787,295</u>	<u>\$ 2,061,642</u>

WILCOX COUNTY, GEORGIA

ARPA Special Revenue Fund

Balance Sheet

September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and Cash Equivalents	\$ 1,027,119	\$ 839,224
Total Assets	<u>\$ 1,027,119</u>	<u>\$ 839,224</u>
LIABILITIES		
Unearned Revenue	\$ 1,023,936	\$ 838,624
Total Liabilities	<u>1,023,936</u>	<u>838,624</u>
FUND BALANCES		
Restricted	3,183	600
Total Fund Balances	<u>3,183</u>	<u>600</u>
Total Liabilities and Fund Balances	<u>\$ 1,027,119</u>	<u>\$ 839,224</u>

ARPA Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
REVENUES		
Intergovernmental	\$ 653,312	\$ --
Interest Revenue	2,583	600
Total Revenues	<u>655,895</u>	<u>600</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>655,895</u>	<u>600</u>
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(484,000)	--
SPLOST 2018 Capital Projects Fund	(169,312)	--
Total Other Financing Sources (Uses)	<u>(653,312)</u>	<u>--</u>
Net Change in Fund Balances	2,583	600
Fund Balances - Beginning	600	--
Fund Balances - Ending	<u>\$ 3,183</u>	<u>\$ 600</u>

WILCOX COUNTY, GEORGIA

TSPLOST 25% Special Revenue Fund

Balance Sheet

September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and Cash Equivalents	\$ 539,843	\$ 392,735
Receivables		
Intergovernmental	35,996	31,545
Due From Other Funds		
General Fund	150	--
TSPLOST Capital Projects Fund	310,435	80,850
Total Assets	<u>\$ 886,424</u>	<u>\$ 505,130</u>
LIABILITIES		
Accounts Payable	\$ 217,956	\$ --
Due To Other Funds		
General Fund	100,000	200,000
Total Liabilities	<u>317,956</u>	<u>200,000</u>
FUND BALANCES		
Restricted	<u>568,468</u>	<u>305,130</u>
Total Fund Balances	<u>568,468</u>	<u>305,130</u>
Total Liabilities and Fund Balances	<u>\$ 886,424</u>	<u>\$ 505,130</u>

TSPLOST 25% Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
REVENUES		
Taxes	\$ 418,241	\$ 388,029
Interest Revenue	625	287
Miscellaneous	--	3,485
Total Revenues	<u>418,866</u>	<u>391,801</u>
EXPENDITURES		
Current		
Public Works	738	756
Total Expenditures	<u>738</u>	<u>756</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>418,128</u>	<u>391,045</u>
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(100,000)	(200,000)
Special Projects Special Revenue Fund	(54,790)	--
Total Other Financing Sources (Uses)	<u>(154,790)</u>	<u>(200,000)</u>
Net Change in Fund Balances	263,338	191,045
Fund Balances - Beginning	305,130	114,085
Fund Balances - Ending	<u>\$ 568,468</u>	<u>\$ 305,130</u>

WILCOX COUNTY, GEORGIA

Special Projects Special Revenue Fund

Balance Sheet

September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and Cash Equivalents	\$ 801,353	\$ 238,210
Total Assets	<u>\$ 801,353</u>	<u>\$ 238,210</u>
LIABILITIES		
Accounts Payable	\$ 2,775	\$ --
Total Liabilities	<u>2,775</u>	<u>--</u>
FUND BALANCES		
Restricted	798,578	238,210
Total Liabilities and Fund Balances	<u>\$ 801,353</u>	<u>\$ 238,210</u>

Special Projects Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
REVENUES		
Intergovernmental	\$ 547,905	\$ 898,208
Interest Revenue	1,305	1,104
Total Revenues	<u>549,210</u>	<u>899,312</u>
EXPENDITURES		
Current		
Public Works	18,188	26,365
Capital Outlay	25,444	825,378
Total Expenditures	<u>43,632</u>	<u>851,743</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>505,578</u>	<u>47,569</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
TSPLOST 25% Special Revenue Fund	54,790	--
Total Other Financing Sources (Uses)	<u>54,790</u>	<u>--</u>
Net Change in Fund Balances	560,368	47,569
Fund Balances - Beginning	238,210	190,641
Fund Balances - Ending	<u>\$ 798,578</u>	<u>\$ 238,210</u>

WILCOX COUNTY, GEORGIA**SPLOST 2018 Capital Projects Fund****Balance Sheet**

September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and Cash Equivalents	\$ 871,089	\$ 400,610
Receivables		
Intergovernmental	55,334	49,995
Total Assets	<u>\$ 926,423</u>	<u>\$ 450,605</u>
LIABILITIES		
Accounts Payable	\$ 8,241	\$ --
Intergovernmental Payable	64,270	10,999
Total Liabilities	<u>72,511</u>	<u>10,999</u>
FUND BALANCES		
Restricted	853,912	439,606
Total Fund Balances	<u>853,912</u>	<u>439,606</u>
Total Liabilities and Fund Balances	<u>\$ 926,423</u>	<u>\$ 450,605</u>

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

For the Years Ended September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
REVENUES		
Taxes	\$ 638,632	\$ 573,331
Interest Revenue	1,040	533
Total Revenues	<u>639,672</u>	<u>573,864</u>
EXPENDITURES		
Capital Outlay	187,183	333,431
Debt Service	66,897	120,052
Intergovernmental	140,598	126,076
Total Expenditures	<u>394,678</u>	<u>579,559</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>244,994</u>	<u>(5,695)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
ARPA Special Revenue Fund	169,312	--
Leases	--	105,245
Total Other Financing Sources (Uses)	<u>169,312</u>	<u>105,245</u>
Net Change in Fund Balances	414,306	99,550
Fund Balances - Beginning	439,606	340,056
Fund Balances - Ending	<u>\$ 853,912</u>	<u>\$ 439,606</u>

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

September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Receivables		
Accounts	\$ 268	\$ --
Intergovernmental	19,798	61,976
Due From Other Funds		
General Fund	311,523	14,716
Total Assets	<u>\$ 331,589</u>	<u>\$ 76,692</u>
LIABILITIES		
Accounts Payable	\$ 24,092	\$ --
Due To Other Funds		
TSPLOST 25% Special Revenue Fund	310,435	80,850
Total Liabilities	<u>334,527</u>	<u>80,850</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Transportation Special District Local Option Sales and Use Taxes	19,799	61,976
Total Deferred Inflows of Resources	<u>19,799</u>	<u>61,976</u>
FUND BALANCES		
Unassigned	(22,737)	(66,134)
Total Fund Balances	<u>(22,737)</u>	<u>(66,134)</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 331,589</u>	<u>\$ 76,692</u>

TSPLOST Capital Projects Fund**Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Years Ended September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
REVENUES		
Taxes	\$ 311,523	\$ --
Total Revenues	<u>311,523</u>	<u>--</u>
EXPENDITURES		
Capital Outlay	268,126	23,785
Total Expenditures	<u>268,126</u>	<u>23,785</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	43,397	(23,785)
Net Change in Fund Balances	43,397	(23,785)
Fund Balances - Beginning	(66,134)	(42,349)
Fund Balances - Ending	<u>\$ (22,737)</u>	<u>\$ (66,134)</u>

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Nonmajor Governmental Funds

Special Revenue Funds

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

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

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

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

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

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

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

WILCOX COUNTY, GEORGIA

Nonmajor Governmental Funds

Combining Balance Sheet

September 30, 2022

	Special Revenue Funds		
	E-911	Cedar Creek Fire	Jail
ASSETS			
Cash and Cash Equivalents	\$ 11,155	\$ 8,691	\$ 23,691
Receivables	11,249	277	--
Total Assets	<u>\$ 22,404</u>	<u>\$ 8,968</u>	<u>\$ 23,691</u>
LIABILITIES			
Accounts Payable	\$ 12,455	\$ --	\$ --
Due To Other Funds	--	824	--
Total Liabilities	<u>12,455</u>	<u>824</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue	--	307	--
Total Deferred Inflows Of Resources	<u>--</u>	<u>307</u>	<u>--</u>
FUND BALANCES			
Restricted	--	--	--
Assigned	9,949	7,837	23,691
Total Fund Balances	<u>9,949</u>	<u>7,837</u>	<u>23,691</u>
Total Liabilities, Deferred Inflows of Resc	<u>\$ 22,404</u>	<u>\$ 8,968</u>	<u>\$ 23,691</u>

Drug Abuse Treatment	Juvenile Services	Sheriff's Drug	Total	Total Nonmajor Governmental Funds
\$ 24,914	\$ 229	\$ 26,461	\$ 95,141	\$ 95,141
--	--	--	11,526	11,526
<u>\$ 24,914</u>	<u>\$ 229</u>	<u>\$ 26,461</u>	<u>\$ 106,667</u>	<u>\$ 106,667</u>
\$ --	\$ --	\$ --	\$ 12,455	\$ 12,455
--	--	--	824	824
<u>--</u>	<u>--</u>	<u>--</u>	<u>13,279</u>	<u>13,279</u>
--	--	--	307	307
<u>--</u>	<u>--</u>	<u>--</u>	<u>307</u>	<u>307</u>
24,914	229	26,461	51,604	51,604
--	--	--	41,477	41,477
<u>24,914</u>	<u>229</u>	<u>26,461</u>	<u>93,081</u>	<u>93,081</u>
<u>\$ 24,914</u>	<u>\$ 229</u>	<u>\$ 26,461</u>	<u>\$ 106,667</u>	<u>\$ 106,667</u>

WILCOX COUNTY, GEORGIA

Nonmajor Governmental Funds

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
September 30, 2022**

	Special Revenue Funds		
	E-911	Cedar Creek Fire	Jail
REVENUES			
Taxes	\$ 130	\$ 5,648	\$ --
Intergovernmental	--	164	--
Charges for Services	134,841	--	--
Fines and Forfeitures	--	--	13,814
Interest Revenue	467	12	--
Contributions and Donations	--	--	--
Miscellaneous	--	--	--
Total Revenues	<u>135,438</u>	<u>5,824</u>	<u>13,814</u>
EXPENDITURES			
Current			
Public Safety	229,405	926	--
Total Expenditures	<u>229,405</u>	<u>926</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(93,967)</u>	<u>4,898</u>	<u>13,814</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	116,429	--	--
Proceeds of Capital Asset Dispositions	--	--	--
Total Other Financing Sources (Uses)	<u>116,429</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	22,462	4,898	13,814
Fund Balances - Beginning	(12,513)	2,939	9,877
Fund Balances - Ending	<u>\$ 9,949</u>	<u>\$ 7,837</u>	<u>\$ 23,691</u>

Drug Abuse Treatment	Juvenile Services	Sheriff's Drug	Total	Total Nonmajor Governmental Funds
\$ --	\$ --	\$ --	\$ 5,778	\$ 5,778
--	--	--	164	164
--	--	--	134,841	134,841
6,762	--	4,819	25,395	25,395
44	--	--	523	523
--	--	650	650	650
--	--	4,746	4,746	4,746
<u>6,806</u>	<u>--</u>	<u>10,215</u>	<u>172,097</u>	<u>172,097</u>
--	--	3,272	233,603	233,603
--	--	3,272	233,603	233,603
<u>6,806</u>	<u>--</u>	<u>6,943</u>	<u>(61,506)</u>	<u>(61,506)</u>
--	--	--	116,429	116,429
--	--	3,424	3,424	3,424
--	--	3,424	119,853	119,853
6,806	--	10,367	58,347	58,347
18,108	229	16,094	34,734	34,734
<u>\$ 24,914</u>	<u>\$ 229</u>	<u>\$ 26,461</u>	<u>\$ 93,081</u>	<u>\$ 93,081</u>

WILCOX COUNTY, GEORGIA

E-911 Special Revenue Fund

Balance Sheet

September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and Cash Equivalents	\$ 11,155	\$ 10,875
Receivables		
Intergovernmental	11,249	10,612
Total Assets	<u>\$ 22,404</u>	<u>\$ 21,487</u>
LIABILITIES		
Accounts Payable	\$ 12,455	\$ 34,000
Total Liabilities	<u>12,455</u>	<u>34,000</u>
FUND BALANCES		
Assigned	9,949	--
Unassigned	--	(12,513)
Total Fund Balances	<u>9,949</u>	<u>(12,513)</u>
Total Liabilities and Fund Balances	<u>\$ 22,404</u>	<u>\$ 21,487</u>

WILCOX COUNTY, GEORGIA

E-911 Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended September 30, 2022 and 2021

	2022	2021
REVENUES		
Taxes	\$ 130	\$ 78
Charges for Services	134,841	129,577
Interest Revenue	467	52
Total Revenues	<u>135,438</u>	<u>129,707</u>
EXPENDITURES		
Current		
Public Safety	229,405	137,088
Total Expenditures	<u>229,405</u>	<u>137,088</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(93,967)</u>	<u>(7,381)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	116,429	25,088
Total Other Financing Sources (Uses)	<u>116,429</u>	<u>25,088</u>
Net Change in Fund Balances	22,462	17,707
Fund Balances - Beginning	(12,513)	(30,220)
Fund Balances - Ending	<u>\$ 9,949</u>	<u>\$ (12,513)</u>

E-911 Special Revenue Fund

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

For the Year Ended September 30, 2022

	Budget	Actual	Variance
REVENUES			
Taxes	\$ --	\$ 130	\$ 130
Charges for Services	123,000	134,841	11,841
Interest Revenue	--	467	467
Total Revenues	<u>123,000</u>	<u>135,438</u>	<u>12,438</u>
EXPENDITURES			
Current			
Public Safety	123,000	229,405	(106,405)
Total Expenditures	<u>123,000</u>	<u>229,405</u>	<u>(106,405)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(93,967)	(93,967)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	--	116,429	116,429
Total Other Financing Sources (Uses)	<u>--</u>	<u>116,429</u>	<u>116,429</u>
Net Change in Fund Balances	--	22,462	22,462
Fund Balances - Beginning	(12,513)	(12,513)	--
Fund Balances - Ending	<u>\$ (12,513)</u>	<u>\$ 9,949</u>	<u>\$ 22,462</u>

WILCOX COUNTY, GEORGIA

Cedar Creek Fire Special Revenue Fund

Balance Sheet

September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and Cash Equivalents	\$ 8,691	\$ 3,831
Receivables		
Taxes	277	23
Total Assets	<u>\$ 8,968</u>	<u>\$ 3,854</u>
LIABILITIES		
Accounts Payable	\$ --	\$ 69
Due To Other Funds		
General Fund	824	824
Total Liabilities	<u>824</u>	<u>893</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	307	22
Total Deferred Inflows of Resources	<u>307</u>	<u>22</u>
FUND BALANCES		
Assigned	7,837	2,939
Total Fund Balances	<u>7,837</u>	<u>2,939</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 8,968</u>	<u>\$ 3,854</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, 2022 and 2021

	<u>2022</u>	<u>2021</u>
REVENUES		
Taxes	\$ 5,648	\$ 5,289
Intergovernmental	164	194
Interest Revenue	12	6
Total Revenues	<u>5,824</u>	<u>5,489</u>
EXPENDITURES		
Current		
Public Safety	926	884
Total Expenditures	<u>926</u>	<u>884</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,898</u>	<u>4,605</u>
Net Change in Fund Balances	4,898	4,605
Fund Balances - Beginning	2,939	(1,666)
Fund Balances - Ending	<u>\$ 7,837</u>	<u>\$ 2,939</u>

Cedar Creek Fire Special Revenue Fund

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

For the Year Ended September 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Taxes	\$ 5,270	\$ 5,648	\$ 378
Intergovernmental	--	164	164
Interest Revenue	--	12	12
Miscellaneous	1,000	--	(1,000)
Total Revenues	<u>6,270</u>	<u>5,824</u>	<u>(446)</u>
EXPENDITURES			
Current			
Public Safety	6,270	926	5,344
Total Expenditures	<u>6,270</u>	<u>926</u>	<u>5,344</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	4,898	4,898
Net Change in Fund Balances	--	4,898	4,898
Fund Balances - Beginning	2,939	2,939	--
Fund Balances - Ending	<u>\$ 2,939</u>	<u>\$ 7,837</u>	<u>\$ 4,898</u>

WILCOX COUNTY, GEORGIA

Jail Special Revenue Fund

Balance Sheet

September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and Cash Equivalents	\$ 23,691	\$ 9,877
Total Assets	<u>\$ 23,691</u>	<u>\$ 9,877</u>
FUND BALANCES		
Assigned	\$ 23,691	\$ 9,877
Total Fund Balances	<u>\$ 23,691</u>	<u>\$ 9,877</u>

WILCOX COUNTY, GEORGIA

Jail Special Revenue Fund

**Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2022 and 2021**

	2022	2021
REVENUES		
Fines and Forfeitures	\$ 13,814	\$ 8,681
Total Revenues	<u>13,814</u>	<u>8,681</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>13,814</u>	<u>8,681</u>
Net Change in Fund Balances	13,814	8,681
Fund Balances - Beginning	9,877	1,196
Fund Balances - Ending	<u>\$ 23,691</u>	<u>\$ 9,877</u>

Jail Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022**

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	\$ 4,685	\$ 13,814	\$ 9,129
Total Revenues	<u>4,685</u>	<u>13,814</u>	<u>9,129</u>
EXPENDITURES			
Current			
Public Safety	4,685	--	4,685
Total Expenditures	<u>4,685</u>	<u>--</u>	<u>4,685</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	<u>--</u>	<u>13,814</u>	<u>13,814</u>
Net Change in Fund Balances	--	13,814	13,814
Fund Balances - Beginning	9,877	9,877	--
Fund Balances - Ending	<u>\$ 9,877</u>	<u>\$ 23,691</u>	<u>\$ 13,814</u>

WILCOX COUNTY, GEORGIA

Drug Abuse Treatment Special Revenue Fund

Balance Sheet

September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and Cash Equivalents	\$ 24,914	\$ 18,108
Total Assets	<u>\$ 24,914</u>	<u>\$ 18,108</u>
FUND BALANCES		
Restricted	\$ 24,914	\$ 18,108
Total Fund Balances	<u>\$ 24,914</u>	<u>\$ 18,108</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, 2022 and 2021

	2022	2021
REVENUES		
Fines and Forfeitures	\$ 6,762	\$ 5,046
Interest Revenue	44	30
Total Revenues	<u>6,806</u>	<u>5,076</u>
EXPENDITURES		
Current		
Public Safety	--	250
Total Expenditures	<u>--</u>	<u>250</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>6,806</u>	<u>4,826</u>
Net Change in Fund Balances	6,806	4,826
Fund Balances - Beginning	18,108	13,282
Fund Balances - Ending	<u>\$ 24,914</u>	<u>\$ 18,108</u>

Drug Abuse Treatment Special Revenue Fund

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

For the Year Ended September 30, 2022

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	\$ 1,540	\$ 6,762	\$ 5,222
Interest Revenue	2	44	42
Total Revenues	<u>1,542</u>	<u>6,806</u>	<u>5,264</u>
EXPENDITURES			
Current			
Public Safety	1,500	--	1,500
Capital Outlay	42	--	42
Total Expenditures	<u>1,542</u>	<u>--</u>	<u>1,542</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures			
Expenditures	--	6,806	6,806
Net Change in Fund Balances	--	6,806	6,806
Fund Balances - Beginning	18,108	18,108	--
Fund Balances - Ending	<u>\$ 18,108</u>	<u>\$ 24,914</u>	<u>\$ 6,806</u>

WILCOX COUNTY, GEORGIA

Juvenile Services Special Revenue Fund

Balance Sheet

September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and Cash Equivalents	\$ 229	\$ 229
Total Assets	<u>\$ 229</u>	<u>\$ 229</u>
FUND BALANCES		
Restricted	\$ 229	\$ 229
Total Fund Balances	<u>\$ 229</u>	<u>\$ 229</u>

WILCOX COUNTY, GEORGIA***Sheriff's Drug Special Revenue Fund*****Balance Sheet**

September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and Cash Equivalents	\$ 26,461	\$ 16,094
Total Assets	<u>\$ 26,461</u>	<u>\$ 16,094</u>
FUND BALANCES		
Restricted	\$ 26,461	\$ 16,094
Total Fund Balances	<u>\$ 26,461</u>	<u>\$ 16,094</u>

Sheriff's Drug Special Revenue Fund**Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Years Ended September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
REVENUES		
Fines and Forfeitures	\$ 4,819	\$ 3,550
Contributions and Donations	650	1,500
Miscellaneous	4,746	2,989
Total Revenues	<u>10,215</u>	<u>8,039</u>
EXPENDITURES		
Current		
Public Safety	3,272	3,628
Total Expenditures	<u>3,272</u>	<u>3,628</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>6,943</u>	<u>4,411</u>
OTHER FINANCING SOURCES (USES)		
Proceeds of Capital Asset Dispositions	3,424	--
Total Other Financing Sources (Uses)	<u>3,424</u>	<u>--</u>
Net Change in Fund Balances	10,367	4,411
Fund Balances - Beginning	16,094	11,683
Fund Balances - Ending	<u>\$ 26,461</u>	<u>\$ 16,094</u>

Fiduciary Funds

Private-Purpose Trust Funds

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

Will Duncan Fund - This private purpose trust fund is used to account for resources legally held in trust for use by the County to improve the provision of, and access to, quality healthcare services for the poor citizens of Wilcox County.

Custodial Funds

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

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

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

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

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

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

WILCOX COUNTY, GEORGIA

Fiduciary Funds

Combining Statement of Fiduciary Net Position

September 30, 2022

	Private- Purpose Trust Fund	Custodial Funds					Total
	Will Duncan	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	
ASSETS							
Cash	\$ 149,163	\$ 78,019	\$ 70,796	\$ 38,360	\$ 219,359	\$ 2,048	\$ 557,745
Total Assets	149,163	78,019	70,796	38,360	219,359	2,048	557,745
LIABILITIES							
Due to Others	--	78,019	70,796	38,360	219,359	2,048	408,582
Total Liabilities	--	78,019	70,796	38,360	219,359	2,048	408,582
NET POSITION							
Restricted for Individuals, Organizations, and Other Governments	\$ 149,163	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 149,163

SUPPLEMENTAL SCHEDULES

WILCOX COUNTY, GEORGIA

General Fund

Schedule of Revenues

For the Years Ended September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
REVENUES		
Taxes		
Real Property	\$ 3,176,470	\$ 3,034,107
Personal Property	488,655	522,651
Real Estate Transfer (Intangible)	75,119	41,288
General Sales and Use	319,222	286,612
Selective Sales and Use	655	--
Business		
Insurance Premium	330,876	318,280
Financial Institution	17,797	15,044
Penalties and Interest on Delinquent Taxes	36,503	56,463
	<u>4,445,297</u>	<u>4,274,445</u>
Licenses and Permits		
Business	300	150
Non-Business	14,653	39,167
	<u>14,953</u>	<u>39,317</u>
Intergovernmental	<u>356,659</u>	<u>394,895</u>
Charges for Services		
General Government	152,565	111,266
Public Safety		
Special Police Services	50,479	33,189
Ambulance Fees	465,820	413,724
Other Public Safety Fees	15,995	21,291
Street and Public Improvements	29,562	12,881
Culture and Recreation	30,157	18,439
	<u>744,578</u>	<u>610,790</u>
Fines and Forfeitures	<u>170,648</u>	<u>116,622</u>
Interest Revenue	<u>11,165</u>	<u>4,126</u>
Contributions and Donations	<u>1,000</u>	<u>480</u>
Miscellaneous	<u>52,988</u>	<u>54,159</u>
Total Revenues	<u>\$ 5,797,288</u>	<u>\$ 5,494,834</u>

WILCOX COUNTY, GEORGIA

General Fund

Schedule of Expenditures

For the Years Ended September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
EXPENDITURES		
Current		
General Government		
Governing Body		
Personal Services and Employee Benefits	\$ 246,381	\$ 192,516
Purchased/Contracted Services	102,529	47,732
Supplies	8,823	11,959
Other Costs	1,500	42,040
Total Governing Body	<u>359,233</u>	<u>294,247</u>
Elections		
Personal Services and Employee Benefits	74,814	64,667
Purchased/Contracted Services	13,830	27,439
Supplies	8,967	7,033
Total Elections	<u>97,611</u>	<u>99,139</u>
Board of Equalization		
Personal Services and Employee Benefits	2,153	--
Purchased/Contracted Services	2,099	845
Total Board of Equalization	<u>4,252</u>	<u>845</u>
Tax Commissioner		
Personal Services and Employee Benefits	128,298	130,827
Purchased/Contracted Services	33,352	30,338
Supplies	3,500	2,460
Other Costs	--	17
Total Tax Commissioner	<u>165,150</u>	<u>163,642</u>
Tax Assessor		
Personal Services and Employee Benefits	94,759	93,264
Purchased/Contracted Services	60,709	54,191
Supplies	285	232
Total Tax Assessor	<u>155,753</u>	<u>147,687</u>
Building and Plant		
Personal Services and Employee Benefits	47,141	51,079
Purchased/Contracted Services	48,371	26,158
Supplies	26,454	22,595
Capital Outlay	875	12,375
Total Building and Plant	<u>122,841</u>	<u>112,207</u>
Total General Government	<u>904,840</u>	<u>817,767</u>

WILCOX COUNTY, GEORGIA

General Fund

Schedule of Expenditures

For the Years Ended September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Judicial		
Superior Court		
Personal Services and Employee Benefits	4,401	4,905
Purchased/Contracted Services	75,763	69,552
Supplies	1,576	680
Total Superior Court	<u>81,740</u>	<u>75,137</u>
Clerk of Superior Court		
Personal Services and Employee Benefits	136,750	137,112
Purchased/Contracted Services	51,130	28,113
Supplies	690	3,260
Total Clerk of Superior Court	<u>188,570</u>	<u>168,485</u>
Magistrate Court		
Purchased/Contracted Services	304	--
Supplies	68	--
Total Magistrate Court	<u>372</u>	<u>--</u>
Probate Court		
Personal Services and Employee Benefits	193,377	179,829
Purchased/Contracted Services	27,933	20,802
Supplies	11,275	10,146
Total Probate Court	<u>232,585</u>	<u>210,777</u>
Public Defender		
Personal Services and Employee Benefits	5,761	5,761
Purchased/Contracted Services	30,960	26,163
Total Public Defender	<u>36,721</u>	<u>31,924</u>
Total Judicial	<u>539,988</u>	<u>486,323</u>
Public Safety		
Sheriff		
Personal Services and Employee Benefits	574,059	516,507
Purchased/Contracted Services	106,470	66,666
Supplies	119,225	75,032
Capital Outlay	37,138	3,550
Total Sheriff	<u>836,892</u>	<u>661,755</u>
School Resource Officers		
Personal Services and Employee Benefits	1,033	--
Total School Resource Officers	<u>1,033</u>	<u>--</u>
Jail		
Personal Services and Employee Benefits	193,086	159,722
Purchased/Contracted Services	186,403	135,837
Supplies	69,019	58,345
Total Jail	<u>448,508</u>	<u>353,904</u>

WILCOX COUNTY, GEORGIA

General Fund

Schedule of Expenditures

For the Years Ended September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Fire		
Personal Services and Employee Benefits	393	--
Purchased/Contracted Services	5,823	--
Total Fire	<u>6,216</u>	<u>--</u>
Emergency Medical Services		
Personal Services and Employee Benefits	844,435	744,799
Purchased/Contracted Services	57,258	67,365
Supplies	148,631	86,780
Capital Outlay	168,766	--
Total Emergency Medical Services	<u>1,219,090</u>	<u>898,944</u>
Coroner		
Personal Services and Employee Benefits	1,895	1,914
Purchased/Contracted Services	16,828	25,421
Supplies	1,800	1,296
Total Coroner	<u>20,523</u>	<u>28,631</u>
Emergency Management		
Personal Services and Employee Benefits	60,427	61,353
Purchased/Contracted Services	22,082	36,324
Supplies	52,181	17,159
Capital Outlay	--	47,277
Other Costs	8,000	9,000
Total Emergency Management	<u>142,690</u>	<u>171,113</u>
Total Public Safety	<u>2,674,952</u>	<u>2,114,347</u>
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	451,181	436,115
Purchased/Contracted Services	172,737	103,568
Supplies	248,434	240,416
Capital Outlay	242,103	--
Total Highways and Streets	<u>1,114,455</u>	<u>780,099</u>
Solid Waste and Recycling		
Purchased/Contracted Services	175,614	171,941
Total Solid Waste and Recycling	<u>175,614</u>	<u>171,941</u>
Closure and Post-closure Care		
Purchased/Contracted Services	548,391	50,753
Total Closure and Post-closure Care	<u>548,391</u>	<u>50,753</u>
Maintenance and Shop		
Personal Services and Employee Benefits	5,170	20,713
Purchased/Contracted Services	2,368	29,808
Supplies	9,520	6,657
Total Maintenance and Shop	<u>17,058</u>	<u>57,178</u>
Total Public Works	<u>1,855,518</u>	<u>1,059,971</u>

WILCOX COUNTY, GEORGIA

General Fund

Schedule of Expenditures

For the Years Ended September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Health and Welfare		
DFACS		
Other Costs	1,613	975
Total DFACS	<u>1,613</u>	<u>975</u>
Transit System Vans		
Purchased/Contracted Services	81,968	246,177
Supplies	100	2,875
Total Transit System Vans	<u>82,068</u>	<u>249,052</u>
Other Health and Welfare		
Purchased/Contracted Services	1,192	1,907
Other Costs	40,504	40,504
Total Other Health and Welfare	<u>41,696</u>	<u>42,411</u>
Total Health and Welfare	<u>125,377</u>	<u>292,438</u>
Culture and Recreation		
Recreation		
Personal Services and Employee Benefits	82,952	85,976
Purchased/Contracted Services	112,988	23,797
Supplies	55,350	65,358
Capital Outlay	101,497	--
Total Recreation	<u>352,787</u>	<u>175,131</u>
Agri-Center		
Purchased/Contracted Services	16,120	15,920
Supplies	9,716	5,357
Total Agri-Center	<u>25,836</u>	<u>21,277</u>
Community Service Center		
Purchased/Contracted Services	10,615	7,571
Supplies	9,687	8,211
Other Costs	720	720
Total Community Service Center	<u>21,022</u>	<u>16,502</u>
FSA Soil Conservation		
Purchased/Contracted Services	5,816	5,989
Supplies	4,748	254
Total FSA Soil Conservation	<u>10,564</u>	<u>6,243</u>
Wiregrass Building		
Purchased/Contracted Services	7,864	--
Supplies	5,097	--
Total Wiregrass Building	<u>12,961</u>	<u>--</u>
Libraries		
Other Costs	11,645	11,645
Total Libraries	<u>11,645</u>	<u>11,645</u>
Total Culture and Recreation	<u>434,815</u>	<u>230,798</u>

WILCOX COUNTY, GEORGIA

General Fund

Schedule of Expenditures

For the Years Ended September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Housing and Development		
County Extension		
Personal Services and Employee Benefits	43,698	42,851
Purchased/Contracted Services	18,892	14,191
Supplies	12,364	17,382
Capital Outlay	32,720	--
Total County Extension	<u>107,674</u>	<u>74,424</u>
Forest Services		
Other Costs	19,920	18,458
Total Forest Services	<u>19,920</u>	<u>18,458</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>137,594</u>	<u>102,882</u>
Debt Service	<u>50,421</u>	<u>--</u>
Total Expenditures	<u>\$ 6,723,505</u>	<u>\$ 5,104,526</u>

WILCOX COUNTY, GEORGIA

Schedule of Projects Constructed with Special Sales Tax Proceeds For the Year Ended September 30, 2022

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Referendum 4/1/2018 - 3/31/2024						
County Projects	\$ 1,950,000	\$ 1,950,000				52%
Improving, Upgrading & Repairing Roads, Streets & Bridges			385,532	29,702	415,234	
Acquiring Materials for Roads, Streets & Bridges			22,995	85,306	108,301	
Repairing, Renovating, Upgrading & Improving County-owned Buildings & Facilities			49,373	4,253	53,626	
Acquiring EMS & Law Enforcement Vehicles			152,210	37,195	189,405	
Acquiring Fire & Rescue Equipment & Vehicles			30,267	--	30,267	
Constructing, Equipping & Furnishing a new EMS Building & Fire Stations			--	47,624	47,624	
Repairing, Renovating, Upgrading & Improving Buildings, Facilities, Parks & Grounds of the Recreation Department			9,561	--	9,561	
Acquiring Recreational Fixtures & Equipment			33,184	--	33,184	
Acquiring, Installing, Upgrading, Improving & Extending Water & Sewer Connections			85,430	50,000	135,430	
Abbeville	175,000	175,000	121,426	44,704	166,130	95%
Pineview	100,000	100,000	69,336	25,595	94,931	95%
Pitts	100,000	100,000	69,386	25,595	94,981	95%
Rochelle	175,000	175,000	121,426	44,704	166,130	95%
	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>	<u>\$ 1,150,126</u>	<u>\$ 394,678</u>	<u>\$ 1,544,804</u>	
SPLOST 2018 Capital Projects Fund						
Total Expenditures				<u>\$ 394,678</u>		
				<u>\$ 394,678</u>		

The amounts reported as prior years expenditures have been restated to reflect adjustments due to subsequent financing of projects through grants:

Acquiring EMS & Law Enforcement Vehicles, as previously reported	\$ 321,522
Adjustment for subsequent financing	(169,312)
Acquiring EMS & Law Enforcement Vehicles, as restated	<u>\$ 152,210</u>

WILCOX COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2022

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Assistance Listing #	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture			
Community Facilities Loans and Grants Cluster			
Community Facilities Loans and Grants	10.766		\$ 20,700
Community Facilities Loans and Grants	10.766		50,000
Community Facilities Loans and Grants	10.766		45,200
Community Facilities Loans and Grants	10.766		37,200
Community Facilities Loans and Grants	10.766		17,700
Total U.S. Department of Agriculture			170,800
U.S. Department of Transportation			
Georgia Department of Transportation			
Formula Grants for Rural Areas	20.509	T007199	61,824
Formula Grants for Rural Areas	20.509	T007281	20,051
			81,875
Highway Safety Clustor			
Governor's Office of Hwy Safety of GA			
State and Community Highway Safety	20.600	GA-2022-402 PT-093	20,047
State and Community Highway Safety	20.600	TEN-2022-402 PT-021	12,098
			32,145
Total U.S. Department of Transportation			114,020
U.S. Department of the Treasury			
Coronavirus State and Local Fiscal Recovery Funds			
Georgia Governor's Office of Planning & Budget	21.027		653,312
Coronavirus State and Local Fiscal Recovery Funds	21.027	SFRF PA-0011331	26,383
Total U.S. Department of the Treasury			679,695
U.S. Department of Homeland Security			
Georgia Emergency Management Agency			
Emergency Management Performance Grants	97.042	OEM21-156	7,561
Total U.S. Department of Homeland Security			7,561
Total Expenditures of Federal Awards			\$ 972,076

Notes to Schedule

Basis of Presentation

This schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Wilcox County, Georgia under programs of the federal government for the year ended September 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because this Schedule presents only a selected portion of the operations of Wilcox County, Georgia, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Wilcox County, Georgia.

Significant Accounting Policies

Expenditures reported on the Schedule are presented on the modified accrual basis of accounting.

Indirect Cost Rate

Wilcox County, Georgia has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**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, 2022, 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 January 11, 2024. 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Wilcox County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Wilcox County, Georgia's internal control

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-002 and 2022-003 that we consider to be significant deficiencies.

Compliance and Other Matters

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

is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2022-001.

Wilcox County, Georgia's Response to Findings

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

Purpose of this Report

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

ECKLER CPA, LLC

Fitzgerald, Georgia
January 11, 2024

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH THE UNIFORM GUIDANCE**

To the Board of County Commissioners
Wilcox County, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Wilcox County, Georgia's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Wilcox County, Georgia's major federal programs for the year ended September 30, 2022. Wilcox County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion Wilcox County, Georgia complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Wilcox County, Georgia and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Wilcox County, Georgia's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Wilcox County, Georgia's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Wilcox County, Georgia's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery,

intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Wilcox County, Georgia's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Wilcox County, Georgia's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Wilcox County, Georgia's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Wilcox County, Georgia's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2022-004, 2022-005, and 2022-006. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Wilcox County, Georgia's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Wilcox County, Georgia's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-007 and 2022-008 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Wilcox County, Georgia's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Wilcox County, Georgia's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

ECKLER CPA, LLC

Fitzgerald, Georgia
January 11, 2024

WILCOX COUNTY, GEORGIA

Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unmodified
Internal control over financial reporting:
Material weakness(es) identified? yes x no
Significant deficiency(ies) identified? x yes none reported
Noncompliance material to financial statements noted? x yes no

Federal Awards

Internal control over major programs:
Material weakness(es) identified? x yes no
Significant deficiency(ies) identified? yes x none reported
Type of auditor's report issued on compliance for major programs: unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? x yes no
Identification of major programs:

Assistance Listing #	Name of Federal Program or Cluster
<u>21.027</u>	<u>Coronavirus State & Local Fiscal Recovery Funds</u>

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000
Auditee qualified as low-risk auditee? yes x no

Section II - Financial Statement Findings

2022-001

Criteria: The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the general fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital project fund.

Condition: For the year ended September 30, 2022, the County did not adopt annual budgets for the ARPA and Sheriff's Drug special revenue funds.

Recommendation: The County should adopt an annual balanced budget for all funds required by the Official Code of Georgia Annotated section 36-81-3(b).

Views of Responsible Officials and Planned Corrective Action: County officials agree with the finding and intend to adopt an annual balanced budget for all funds required by Georgia law.

2022-002

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

Condition: The payroll bank account was not timely reconciled for each month of the fiscal year.

Cause: County personnel did not reconcile the payroll bank for each month until closing the fiscal year end.

Effect: The County has increased risk of cash receipts and disbursements inaccurately or incompletely recorded due to error or fraud; cash receipts not deposited and recorded; and cash disbursements not recorded.

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

Views of Responsible Officials and Planned Corrective Action: County officials agree with the finding and management has arranged for the bank account to be adequately reconciled on a regular basis.

WILCOX COUNTY, GEORGIA

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2022

2022-003

Criteria: Employee withholdings and payroll taxes and related remittances should be reconciled to the general ledger control accounts on a timely basis.

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

Cause: The County does not have established internal control policies and procedures for reconciling employee withholdings and payroll taxes.

Effect: Payroll tax expense, benefit expense, and withholdings payable were not properly stated and audit adjustments were proposed. Failure to reconcile employee withholdings, payroll taxes, and related remittances on a timely basis could result in improper deductions and disbursements and misstatements to the financial statements.

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

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

Section III - Federal Award Findings and Questioned Costs

2022-004

Information on the Federal Program: Assistance Listing Number 21.027-Coronavirus State and Local Fiscal Recovery Funds, U.S. Department of the Treasury. *Compliance Requirements:* Allowable Costs and Costs Principles. *Type of Finding:* Noncompliance.

Criteria: 2 CFR § 200.302(b)(7) requires that each non-Federal entity must provide for written procedures for determining the allowability of costs in accordance with 2 CFR 200 Subpart E – Cost Principles and the terms and conditions of the Federal award.

Condition: We noted that the County did not have written procedures for determining the allowability of costs and the terms and conditions of the Federal award during fiscal year 2022.

Cause: The County was not aware of the requirement to have written procedures for determining the allowability of costs and the terms and conditions of the Federal award.

Effect: Failure to have written procedures for determining allowability of costs and the terms and conditions of the Federal award could result in costs charged to the program that are not allowable costs as defined by the appropriate cost principles circular and noncompliance with Uniform Guidance requirements and terms and conditions of the Federal award.

Questioned Costs: There are no questioned costs.

Recommendation: We recommend that the County identify grants that are subject to Uniform Guidance on a timely basis to ensure all compliance requirements are met and develop written procedures where required.

Views of Responsible Officials and Planned Corrective Action: The County has identified federal grants subject to the Uniform Guidance and will develop written procedures for determining the allowability of costs in accordance with 2 CFR 200, Subpart E—Cost Principles and the terms and conditions of the Federal award.

2022-005

Information on the Federal Program: Assistance Listing Number 21.027-Coronavirus State and Local Fiscal Recovery Funds, U.S. Department of the Treasury. *Compliance Requirements:* Procurement. *Type of Finding:* Noncompliance.

Criteria: 2 CFR § 200.318(c)(1) requires that the non-Federal entity must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.

WILCOX COUNTY, GEORGIA

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2022

Condition: We noted that the County did not have written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts in fiscal year 2022.

Cause: The County was not aware of the requirement to have written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.

Effect: Failure to have written standards of conduct could result in noncompliance with Uniform Guidance requirements.

Questioned Costs: There are no questioned costs.

Recommendation: We recommend that the County develop written standards of conduct that include the requirements of 2 CFR § 200.318(c)(1).

Views of Responsible Officials and Planned Corrective Action: The County will develop written standards of conduct in that satisfy the requirements of 2 CFR § 200.318(c)(1).

2022-006

Information on the Federal Program: Assistance Listing Number 21.027-Coronavirus State and Local Fiscal Recovery Funds, U.S. Department of the Treasury. *Compliance Requirements:* Procurement. *Type of Finding:* Noncompliance.

Criteria: 2 CFR § 200.319(d) requires that the non-Federal entity must maintain written procedures for procurement transactions.

Condition: We noted that the County did not have written procedures for procurement transactions that include the provisions required by the *Procurement Standards* 2 CFR § 200.318 through 2 CFR § 200.327 in fiscal year 2022.

Cause: The County was not aware of the requirement to have written procedures for procurement transactions.

Effect: Failure to have adequate written procedures for procurement transactions could result in the acquisition of goods or services in violation with administrative requirements, federal regulations, other procurement requirements, and Uniform Guidance requirements.

Questioned Costs: There are no questioned costs.

Recommendation: We recommend that the County identify grants that are subject to Uniform Guidance on a timely basis to ensure all compliance requirements are met and develop adequate written policies and procedures for procurement transactions.

Views of Responsible Officials and Planned Corrective Action: The County has identified federal grants subject to the Uniform Guidance and will develop written policies and procedures which include the relevant provisions required by 2 CFR § 200.318 through 2 CFR § 200.326 Contract provisions.

2022-007

Information on the Federal Program: Assistance Listing Number 21.027-Coronavirus State and Local Fiscal Recovery Funds, U.S. Department of the Treasury. *Compliance Requirements:* Allowable Costs/Cost Principles. *Type of Finding:* Material Weakness in Internal Control Over Compliance.

Criteria: Internal controls should be in place to provide reasonable assurance that the costs of goods and services charged to federal awards are allowable and in accordance with the applicable cost principles.

Condition: The County lacks sufficient controls over allowable cost/cost principles to ensure that costs of goods and services charged to federal awards are allowable and in accordance with the applicable cost principles.

Cause: The County did not design and implement controls over compliance with allowable cost/cost principles.

Effect or Potential Effect: Failure to have adequate internal controls over compliance with allowable cost/cost principles could result in costs charged to the program that are not allowable costs as defined by the appropriate cost principles circular.

Questioned Costs: There are no questioned costs.

Recommendation: We recommend that the County design and implement controls to ensure: Accountability for authorization is fixed in an individual who is knowledgeable of the requirements for determining allowable costs; and supporting documentation is compared to lists of allowable and unallowable expenditures.

WILCOX COUNTY, GEORGIA

Schedule of Findings and Questioned Costs For the Year Ended September 30, 2022

Views of Responsible Officials and Planned Corrective Action: Management concurs with the audit finding. The County will design and implement controls to ensure that the costs of goods and services charged to federal awards are allowable and in accordance with the applicable cost principles.

2022-008

Information on the Federal Program: Assistance Listing Number 21.027-Coronavirus State and Local Fiscal Recovery Funds, U.S. Department of the Treasury. *Compliance Requirements:* Procurement. *Type of Finding:* Material Weakness in Internal Control Over Compliance.

Criteria: Internal controls should be in place to provide reasonable assurance that procurement of goods and services are made in compliance with federal regulations and other procurement requirements, as applicable.

Condition: The County lacks sufficient controls over procurement to ensure compliance with federal regulations and other procurement requirements, as applicable.

Cause: The County did not design and implement controls over compliance with procurement.

Effect or Potential Effect: Failure to have adequate internal controls over compliance with procurement could result in the acquisition of goods or services in violation with administrative requirements, federal regulations, and other procurement requirements.

Questioned Costs: There are no questioned costs.

Recommendation: We recommend that the County create and adopt an official written policy for procurement and contracts establishing contract files that document significant procurement history; methods of procurement authorized including selection of contract type, contractor selection or rejection, and the basis of contract price; verification that procurements provide full and open competition; requirements for cost or price analysis, including for contract modifications; obtaining and reacting to suspension and debarment certifications; and other applicable requirements for procurements under federal awards are followed. We also recommend that personnel with adequate knowledge and experience of responsibilities for procurements for federal awards review procurement and contracting decisions for compliance with federal procurement policies.

Views of Responsible Officials and Planned Corrective Action: Management concurs with the audit finding. The County will develop written policies and procedures for procurement, including the relevant provisions required by 2 CFR § 200.318 through 2 CFR § 200.326 Contract provisions. Management will evaluate the need to contract with local government consultants to perform control procedures where County personnel are not available or qualified to perform.

WILCOX COUNTY, GEORGIA

Schedule of Prior Audit Findings

For the Year Ended September 30, 2022

2021-001

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

Condition: The payroll bank account was not properly reconciled for each month of the fiscal year.

Status: Finding partially corrected. See finding 2022-002 in the Schedule of Findings and Questioned Costs.

2021-002

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

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

Status: Finding not corrected. See finding 2022-003 in the Schedule of Findings and Questioned Costs.

2021-003

Criteria: The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the general fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital project fund.

Condition: For the fiscal year ending September 30, 2021, the County did not adopt annual budgets for the ARPA and Sheriff's Drug special revenue funds.

Status: Finding not corrected. See finding 2022-001 in the Schedule of Findings and Questioned Costs.