

WILCOX COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
September 30, 2023

ECKLER CPA, LLC
Certified Public Accountants
& Advisors

WILCOX COUNTY, GEORGIA

Annual Financial Report

For The Fiscal Year Ended September 30, 2023

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WILCOX COUNTY, GEORGIA

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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, 2023, 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, 2023, 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 58.4 percent, 48.1 percent, and 74.5 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 10, 2025 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 10, 2025

BASIC FINANCIAL STATEMENTS

WILCOX COUNTY, GEORGIA

Statement of Net Position

September 30, 2023

	Primary Government		Component Units	
	Governmental Activities	Primary Government	Board of Health	Development Authority
ASSETS				
Cash and Cash Equivalents	\$ 5,654,291	\$ 5,654,291	\$ 423,668	\$ 314,563
Receivables (Net of Allowance for Uncollectibles)	511,097	511,097	18,257	--
Prepaid Items	138,473	138,473	--	--
Capital Assets Not Being Depreciated	1,182,910	1,182,910	--	--
Capital Assets Net of Accumulated Depreciation	5,389,124	5,389,124	--	--
Total Assets	12,875,895	12,875,895	441,925	314,563
DEFERRED OUTFLOWS OF RESOURCES				
Pension	188,259	188,259	--	--
Proportionate Share of Collective Deferred Outflows	--	--	124,061	--
Total Deferred Outflows of Resources	188,259	188,259	124,061	--
LIABILITIES				
Accounts Payable	173,043	173,043	--	--
Accrued Liabilities	73,478	73,478	--	--
Intergovernmental Payable	12,920	12,920	--	--
Unearned Revenue	575,375	575,375	--	--
Noncurrent Liabilities				
Due within One Year	132,403	132,403	3,773	--
Due in more than One Year	1,120,795	1,120,795	251,189	--
Total Liabilities	2,088,014	2,088,014	254,962	--
DEFERRED INFLOWS OF RESOURCES				
Pension	1,615	1,615	--	--
Proportionate Share of Collective Deferred Inflows	--	--	20,023	--
Total Deferred Inflows of Resources	1,615	1,615	20,023	--
NET POSITION				
Net Investment in Capital Assets	6,121,570	6,121,570	--	--
Restricted For				
Public Safety	59,447	59,447	--	--
Roads and Streets	877,297	877,297	--	--
Transportation Projects	1,487,534	1,487,534	--	--
Health and Welfare	25,477	25,477	--	--
Capital Outlay	595,885	595,885	103,714	--
Unrestricted	1,807,315	1,807,315	187,287	314,563
Total Net Position	\$ 10,974,525	\$ 10,974,525	\$ 291,001	\$ 314,563

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, 2023

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES		
		Charges For Services	Operating Grants & Contributions	Capital Grants & Contributions
Primary Government				
Governmental Activities				
General Government	\$ 1,213,819	\$ 141,265	\$ 51,166	\$ --
Judicial	660,845	253,596	114,500	--
Public Safety	2,928,934	724,225	7,223	275,012
Public Works	2,277,330	125,411	721,435	5,046
Health and Welfare	172,151	--	120,177	39,047
Culture and Recreation	259,383	33,591	--	75,381
Housing and Development	119,066	--	--	--
Interest on Long-Term Debt	21,344	--	--	--
Total Governmental Activities	<u>7,652,872</u>	<u>1,278,088</u>	<u>1,014,501</u>	<u>394,486</u>
Total Primary Government	<u>\$ 7,652,872</u>	<u>\$ 1,278,088</u>	<u>\$ 1,014,501</u>	<u>\$ 394,486</u>
Component Units				
Board of Health	\$ 347,320	\$ 90,248	\$ 304,030	\$ --
Development Authority	15	125,000	10,000	--
Total Component Units	<u>\$ 347,335</u>	<u>\$ 215,248</u>	<u>\$ 314,030</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				
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
\$ (1,021,388)	\$ (1,021,388)		
(292,749)	(292,749)		
(1,922,474)	(1,922,474)		
(1,425,438)	(1,425,438)		
(12,927)	(12,927)		
(150,411)	(150,411)		
(119,066)	(119,066)		
(21,344)	(21,344)		
(4,965,797)	(4,965,797)		
(4,965,797)	(4,965,797)		
		\$ 46,958	\$ --
		--	134,985
		46,958	134,985
3,904,431	3,904,431	--	--
2,597,868	2,597,868	--	--
687	687	--	--
339,119	339,119	--	--
54,887	54,887	--	--
71,982	71,982	--	84
17,441	17,441	--	--
60,487	60,487	--	--
7,046,902	7,046,902	--	84
2,081,105	2,081,105	46,958	135,069
8,893,420	8,893,420	244,043	179,494
\$ 10,974,525	\$ 10,974,525	\$ 291,001	\$ 314,563

WILCOX COUNTY, GEORGIA

Governmental Funds

Balance Sheet

September 30, 2023

	General	ARPA	TSPLOST 25%
ASSETS			
Cash and Cash Equivalents	\$ 1,922,498	\$ 582,030	\$ 1,557,052
Receivables (Net of Allowance for Uncollectibles)	342,408	--	36,127
Due From Other Funds	105,795	--	150
Total Assets	<u>\$ 2,370,701</u>	<u>\$ 582,030</u>	<u>\$ 1,593,329</u>
LIABILITIES			
Accounts Payable	\$ 102,909	\$ --	\$ --
Accrued Liabilities	73,478	--	--
Intergovernmental Payable	--	--	--
Due To Other Funds	32,819	--	105,795
Unearned Revenue	--	575,375	--
Total Liabilities	<u>209,206</u>	<u>575,375</u>	<u>105,795</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue			
Property Taxes	165,459	--	--
Ambulance Fees	10,635	--	--
Fines and Forfeitures	--	--	--
Intergovernmental	20,623	--	--
Total Deferred Inflows of Resources	<u>196,717</u>	<u>--</u>	<u>--</u>
FUND BALANCES			
Restricted	--	6,655	1,487,534
Assigned	--	--	--
Unassigned	1,964,778	--	--
Total Fund Balances	<u>1,964,778</u>	<u>6,655</u>	<u>1,487,534</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,370,701</u>	<u>\$ 582,030</u>	<u>\$ 1,593,329</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:

Leases

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	Other Governmental Funds	Total Governmental Funds
\$ 877,647	\$ 611,491	\$ 103,573	\$ 5,654,291
--	59,906	72,656	511,097
--	7,192	25,477	138,614
<u>\$ 877,647</u>	<u>\$ 678,589</u>	<u>\$ 201,706</u>	<u>\$ 6,304,002</u>
\$ 350	\$ 69,784	--	173,043
--	--	--	73,478
--	12,920	--	12,920
--	--	--	138,614
--	--	--	575,375
<u>350</u>	<u>82,704</u>	<u>--</u>	<u>973,430</u>
--	--	396	165,855
--	--	--	10,635
--	--	61,852	61,852
--	--	--	20,623
<u>--</u>	<u>--</u>	<u>62,248</u>	<u>258,965</u>
877,297	595,885	78,269	3,045,640
--	--	61,189	61,189
--	--	--	1,964,778
<u>877,297</u>	<u>595,885</u>	<u>139,458</u>	<u>5,071,607</u>
<u>\$ 877,647</u>	<u>\$ 678,589</u>	<u>\$ 201,706</u>	
			6,572,034
			258,965
			138,473
			188,259
		\$ (318,783)	
		(131,681)	
		(71,250)	
		(558,620)	
		<u>(172,864)</u>	
			(1,253,198)
			(1,615)
			<u>\$ 10,974,525</u>

WILCOX COUNTY, GEORGIA

Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Year Ended September 30, 2023

	General	ARPA	TSPLOST 25%
REVENUES			
Taxes	\$ 4,578,123	\$ --	\$ 1,126,566
Licenses and Permits	150	--	--
Intergovernmental	258,685	448,561	--
Charges for Services	868,534	--	--
Fines and Forfeitures	149,390	--	--
Investment Income	61,040	3,472	2,472
Contributions and Donations	--	--	--
Miscellaneous	54,966	--	--
Total Revenues	<u>5,970,888</u>	<u>452,033</u>	<u>1,129,038</u>
EXPENDITURES			
Current			
General Government	1,170,094	--	--
Judicial	654,178	--	--
Public Safety	2,667,926	--	--
Public Works	1,650,640	--	--
Health and Welfare	165,850	--	--
Culture and Recreation	286,587	--	--
Housing and Development	114,594	--	--
Capital Outlay	--	--	--
Debt Service	99,686	--	--
Intergovernmental	--	--	--
Total Expenditures	<u>6,809,555</u>	<u>--</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	<u>(838,667)</u>	<u>452,033</u>	<u>1,129,038</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	648,561	--	--
Transfers Out	(62,860)	(448,561)	(209,972)
Leases	352,953	--	--
Insurance Recoveries	77,496	--	--
Total Other Financing Sources (Uses)	<u>1,016,150</u>	<u>(448,561)</u>	<u>(209,972)</u>
Net Change in Fund Balances	<u>177,483</u>	<u>3,472</u>	<u>919,066</u>
Fund Balances - Beginning	<u>1,787,295</u>	<u>3,183</u>	<u>568,468</u>
Fund Balances - Ending	<u>\$ 1,964,778</u>	<u>\$ 6,655</u>	<u>\$ 1,487,534</u>

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

Special Projects	SPLOST 2018	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 657,445	\$ 522,089	\$ 6,884,223
--	--	--	150
558,699	--	395	1,266,340
--	--	127,737	996,271
--	--	45,133	194,523
4,788	2,198	210	74,180
--	149,184	3,000	152,184
--	--	25	54,991
563,487	808,827	698,589	9,622,862
--	--	--	1,170,094
--	--	--	654,178
--	--	199,267	2,867,193
18,038	--	--	1,668,678
--	--	--	165,850
--	--	--	286,587
--	--	--	114,594
466,730	908,532	503,040	1,878,302
--	26,860	--	126,546
--	131,462	--	131,462
484,768	1,066,854	702,307	9,063,484
78,719	(258,027)	(3,718)	559,378
--	--	72,832	721,393
--	--	--	(721,393)
--	--	--	352,953
--	--	--	77,496
--	--	72,832	430,449
78,719	(258,027)	69,114	989,827
798,578	853,912	70,344	4,081,780
\$ 877,297	\$ 595,885	\$ 139,458	\$ 5,071,607

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, 2023

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

Net change in fund balances - total governmental funds reported in the <i>Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds</i>	\$ 989,827
---	------------

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	1,832,495
Depreciation Expense	(549,021)
	<u>1,283,474</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	(171,517)
Accumulated Depreciation	116,263
	<u>(55,254)</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	12,769
Charges for Services	(21,405)
Fines	61,852
Intergovernmental	(19,597)
	<u>33,619</u>

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

Debt Issued or Incurred	
Capital Lease Financing	(352,953)
Principal Repayments	
Leases	34,170
Notes Payable	71,032
	<u>(247,751)</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	11,302
Pensions	2,317
Landfill Closure and Post-Closure Care Costs	22,344
Prepaid Items	41,227
	<u>77,190</u>

Change in net position of governmental activities reported in the <i>Statement of Activities</i>	<u>\$ 2,081,105</u>
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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, 2023

	Will Duncan Private- Purpose Trust Fund	Custodial Funds
ASSETS		
Cash	\$ --	\$ 509,152
Total Assets	<u> --</u>	<u>509,152</u>
LIABILITIES		
Due to Others	--	509,152
Total Liabilities	<u> --</u>	<u>509,152</u>
NET POSITION		
Restricted for		
Individuals, Organizations, and Other Governments	\$ --	\$ --
Total Net Position	<u> --</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, 2023

	Will Duncan Private- Purpose Trust Fund	Custodial Funds
ADDITIONS		
Taxes for Other Governments	\$ --	\$ 4,221,140
Fines and Fees	--	298,185
Total Contributions	--	4,519,325
Investment Earnings		
Interest and Dividends	\$ 21	\$ --
Net Investment Earnings	21	--
Total Additions	21	4,519,325
DEDUCTIONS		
Taxes for Other Governments	--	4,221,140
Fines and Fees	--	298,185
Contribution to EMS Facility Construction	149,184	--
Total Deductions	149,184	4,519,325
Changes in Net Position	(149,163)	--
Net Position - Beginning	149,163	--
Net Position - Ending	\$ --	\$ --

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

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2023

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, 2023

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.

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.

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

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2023

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

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

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

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

1. Cash and Cash Equivalents

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

2. Investments

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

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

3. Inventories and Prepaid Items

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

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost which exceeds certain capitalization thresholds and an estimated useful life in excess of two years. In the case of the initial capitalization of general

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2023

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

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

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

5. Long-term Obligations

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

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

6. Deferred Outflows/Inflows of Resources

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

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.

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.

Notes to the Financial Statements

September 30, 2023

8. Fund Balance Flow Assumptions

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

9. Fund Balance Policies

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

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

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

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

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

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

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

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

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2023

G. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Property Taxes

Property taxes were levied on August 25, 2022, payable December 1, 2022, and attached as an enforceable lien on property as of January 1, 2022. The billings are considered past due after December 1, 2022, 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, 2023

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 Manager 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, 2023, the County did not adopt annual budgets for the Opioid 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	\$ 344,643	\$ 406,675	\$ (62,032)
Building and Plant	110,392	336,667	(226,275)
Superior Court	73,478	78,867	(5,389)
Clerk of Superior Court	178,991	319,706	(140,715)
Probate Court	225,701	233,835	(8,134)
Juvenile Court	800	1,286	(486)
Sheriff	641,573	812,582	(171,009)
Jail	389,848	535,798	(145,950)
Emergency Medical Services	928,072	1,129,910	(201,838)
Highways and Streets	865,932	1,391,092	(525,160)
Solid Waste and Recycling	162,060	162,728	(668)
Closure and Post-closure Care	40,000	188,844	(148,844)
Transit System Vans	101,200	119,004	(17,804)
Other Health and Welfare	43,273	44,695	(1,422)
Wiregrass Building	39,000	60,367	(21,367)
Libraries	11,645	11,700	(55)
County Extension	75,475	84,674	(9,199)
Forest Services	18,338	19,920	(1,582)
Transfers Out	56,871	62,860	(5,989)
E-911 Special Revenue Fund	123,000	181,561	(58,561)

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2023

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, 2023, 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 AAf/S1 by Fitch. Georgia Fund 1, created by OCGA 36-83-8, is a stable net asset value investment pool offered by the State of Georgia to counties, municipalities, public colleges and universities, boards of education, special districts, state agencies, and other authorized entities as a conservative, efficient, and liquid investment alternative. The primary investment objectives of Georgia Fund 1 are safety of capital, liquidity, yield, and diversification with primary emphasis on safety of capital and liquidity. Georgia Fund 1 deposits are not guaranteed or insured by any bank, the Federal Deposit Insurance Corporation, the Federal Reserve Board, or any state agency. The State of Georgia Office of the State Treasurer manages Georgia Fund 1 in a manner consistent with Rule 2a-7 (of the Investment Company Act of 1940) like funds. Georgia Fund 1 is managed to maintain a constant net asset value of \$1.00. At September 30, 2023, the weighted average maturity was 30 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	Nonmajor Governmental Funds	Total
Taxes	\$ 270,894	\$ --	\$ --	\$ 257	\$ 271,151
Accounts	373,977	--	--	61,852	435,829
Intergovernmental	107,333	36,127	59,906	10,547	213,913
Gross Receivables	752,204	36,127	59,906	72,656	920,893
Less: Allowance for Uncollectibles	(409,796)	--	--	--	(409,796)
	<u>\$ 342,408</u>	<u>\$ 36,127</u>	<u>\$ 59,906</u>	<u>\$ 72,656</u>	<u>\$ 511,097</u>

WILCOX COUNTY, GEORGIA**Notes to the Financial Statements**

September 30, 2023

D. Capital Assets

Capital asset activity for the year ended September 30, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	\$ 338,152	\$ --	\$ --	\$ 338,152
Construction in Progress	446,492	1,230,566	(832,300)	844,758
Total Capital Assets Not Being Depreciated	784,644	1,230,566	(832,300)	1,182,910
Capital Assets Being Depreciated				
Buildings	3,187,206	42,650	--	3,229,856
Infrastructure	2,946,075	832,300	--	3,778,375
Improvements Other Than Buildings	269,906	--	--	269,906
Machinery and Equipment	4,309,011	206,326	(171,517)	4,343,820
Total Capital Assets Being Depreciated	10,712,198	1,081,276	(171,517)	11,621,957
Less Accumulated Depreciation For				
Buildings	(1,925,901)	(69,005)	--	(1,994,906)
Infrastructure	(913,703)	(83,017)	--	(996,720)
Improvements Other Than Buildings	(148,028)	(7,401)	--	(155,429)
Machinery and Equipment	(3,165,396)	(342,538)	116,263	(3,391,671)
Total Accumulated Depreciation	(6,153,028)	(501,961)	116,263	(6,538,726)
Total Capital Assets Being Depreciated, Net	4,559,170	579,315	(55,254)	5,083,231
Lease Assets Being Amortized				
Machinery and Equipment	--	352,953	--	352,953
Total Lease Assets Being Amortized	--	352,953	--	352,953
Less Accumulated Amortization For				
Machinery and Equipment	--	(47,060)	--	(47,060)
Total Accumulated Amortization	--	(47,060)	--	(47,060)
Total Lease Assets Being Amortized, Net	--	305,893	--	305,893
Governmental Activities Capital Assets, Net	\$ 5,343,814	\$ 2,115,774	\$ (887,554)	\$ 6,572,034

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

Governmental Activities	
General Government	\$ 37,956
Judicial	13,403
Public Safety	147,765
Public Works	291,704
Health and Welfare	7,088
Culture and Recreation	44,561
Housing and Development	6,544
Total Depreciation Expense	<u>\$ 549,021</u>

WILCOX COUNTY, GEORGIA**Notes to the Financial Statements**

September 30, 2023

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of September 30, 2023 was as follows:

Due From / To Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	TSPLOST 25% Special Revenue Fund	\$ 105,795
TSPLOST 25% Special Revenue Fund	General Fund	150
SPLOST 2018 Capital Projects Fund	General Fund	7,192
Nonmajor Governmental Funds	General Fund	25,477
		<u>\$ 138,614</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 \$105,795 in transfers to finance expenditures. The General Fund owes the SPLOST 2018 Fund \$7,192 for expenditures originally accounted for in the fund what were subsequently determined to be nonqualifying expenditures.

The composition of interfund transfers for the year ended September 30, 2023 was as follows:

Interfund Transfers

Transfer In	Transfer Out	Amount
General Fund	TSPLOST 25% Special Revenue Fund	\$ 200,000
General Fund	ARPA Special Revenue Fund	448,561
Nonmajor Governmental Funds	General Fund	62,860
Nonmajor Governmental Funds	TSPLOST 25% Special Revenue Fund	9,972
		<u>\$ 721,393</u>

The SPLOST 25% Fund transferred \$200,000 in TSPLOST proceeds to the General Fund to finance expenditures. The ARPA Fund transferred \$448,561 to the General Fund to finance expenditures. The General Fund transferred \$62,036 to a Nonmajor Governmental fund to finance E-911 operations. The SPLOST 25% Fund transferred \$9,972 to a Nonmajor Governmental fund to finance transportation projects.

F. Leases

The County, as lessee, entered into lease agreements for machinery and equipment. Amortization for the period is included in depreciation. Future lease payments under the agreements as of September 30, 2023 were as follows:

Year Ending September 30	Governmental Activities		
	Principal	Interest	Total
2024	\$ 62,487	\$ 23,732	\$ 86,219
2025	67,787	18,432	86,219
2026	73,535	12,684	86,219
2027	79,771	6,448	86,219
2028	35,203	722	35,925
Total	<u>\$ 318,783</u>	<u>\$ 62,018</u>	<u>\$ 380,801</u>

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2023

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, 2023, the balances outstanding on these agreements were \$131,681. Debt service requirements to maturity for the agreements as of September 30, 2023 were as follows:

Year Ending September 30	Governmental Activities		
	Principal	Interest	Total
2024	\$ 47,570	\$ 3,269	\$ 50,839
2025	47,524	1,867	49,391
2026	36,587	457	37,044
Total	<u>\$ 131,681</u>	<u>\$ 5,593</u>	<u>\$ 137,274</u>

H. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2023, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	\$ 82,552	\$ --	\$ (11,302)	\$ 71,250	\$ --
Net Pension Liability	119,575	511,351	(72,306)	558,620	--
Leases	--	352,953	(34,170)	318,783	62,488
Notes Payable	202,713	--	(71,032)	131,681	47,570
Post-Closure Care Costs	195,208	--	(22,344)	172,864	22,345
	<u>\$ 600,048</u>	<u>\$ 864,304</u>	<u>\$ (211,154)</u>	<u>\$ 1,253,198</u>	<u>\$ 132,403</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 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

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2023

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, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	27
Inactive employees entitled to but not yet receiving benefits	34
Active employees	<u>11</u>
	<u>72</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, 2023, the County's actuarially determined contribution was \$62,618.

The County's net pension liability was measured as of December 31, 2022, 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, 2022.

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:

Age	Salary Increase
Under 30	3.5% rate + 1.0%
30-39	3.5% rate + .5%
40-49	3.5% rate - .5%
50+	3.5% rate - 1.0%

Based on results of February 2019 experience study.

Mortality: Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2022 (Pre-Retirement: Employee, Post-Retirement: Retiree)

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

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2023

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

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

Investment Return Assumptions

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

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

The Trustees' guidelines for asset allocation are as follows:

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

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

WILCOX COUNTY, GEORGIA**Notes to the Financial Statements**

September 30, 2023

The changes in net pension liability for the year ended September 30, 2023, were as follows.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances - Beginning	\$ 2,284,362	\$ 2,164,787	\$ 119,575
Changes for the Year			
Service Cost	18,436	--	18,436
Interest	155,689	--	155,689
Differences Between Expected and Actual Experience	(9,688)	--	(9,688)
Changes of Assumptions	3,456	--	3,456
Contributions - Employer	--	62,618	(62,618)
Contributions - Employee	--	--	--
Net Investment Income	--	(307,221)	307,221
Benefit Payments	(120,445)	(120,445)	--
Administrative Expense	--	(18,886)	18,886
Other Changes	--	(7,663)	7,663
Net Changes	47,448	(391,597)	439,045
Balances - Ending	\$ 2,331,810	\$ 1,773,190	\$ 558,620

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 2022 to Scale AA to 2022.

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	\$ 821,026	\$ 558,620	\$ 337,010

WILCOX COUNTY, GEORGIA

Notes to the Financial Statements

September 30, 2023

For the year ended September 30, 2023, the County recognized pension income of \$60,301. At September 30, 2023, 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	\$ --	\$ 1,615
Changes in assumptions	576	--
Net difference between projected and actual earnings on pension plan investments	187,683	--
Contributions subsequent to the measurement date	--	--
	<u>\$ 188,259</u>	<u>\$ 1,615</u>

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

Year Ending September 30	
2024	\$ (3,960)
2025	37,713
2026	60,583
2027	92,308
2028	--
Thereafter	--
	<u>\$ 186,644</u>

Defined Contribution Plan

The County sponsors a 401(a) 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% of 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 \$71,422 to the plan for the year ended September 30, 2023.

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 \$24,700 annually for monitoring and engineers estimate this amount will continue to be paid for the next 7 years. The exact time-period cannot be determined. The County's estimated liability for post-closure care costs as of September 30, 2023, was \$172,864. 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, 2023

K. Fund Balances

The classifications of fund balances of governmental funds at September 30, 2023 were as follows:

	General	ARPA	TSPLOST 25%	Special Projects	Other Governmental Funds	Total Governmental Funds
Restricted						
Public Safety	\$ --	\$ 6,655	\$ --	\$ --	\$ 52,792	\$ 59,447
Roads and Streets	--	--	--	877,297	--	877,297
Transportation Projects	--	--	1,487,534	--	--	1,487,534
Health and Welfare	--	--	--	--	25,477	25,477
Capital Outlay	--	--	--	--	--	595,885
	<u>--</u>	<u>6,655</u>	<u>1,487,534</u>	<u>877,297</u>	<u>78,269</u>	<u>3,045,640</u>
Assigned						
Public Safety	--	--	--	--	61,189	61,189
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>61,189</u>	<u>61,189</u>
Unassigned, Reported In General Fund	1,964,778	--	--	--	--	1,964,778
	<u>1,964,778</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,964,778</u>
Total Fund Balances	<u>\$ 1,964,778</u>	<u>\$ 6,655</u>	<u>\$ 1,487,534</u>	<u>\$ 877,297</u>	<u>\$ 139,458</u>	<u>\$ 5,071,607</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 \$0 to \$25,000 with various limits of liability up to \$5,000,000 for liability and \$15,980,519 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, 2023

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, 2023, the County paid \$4,208 in such dues. Membership in a Regional Commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of Regional Commissions in Georgia. The Regional Commission Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of the Regional Commissions. Separate financial statements may be obtained from Heart of Georgia Altamaha Regional Commission, 5405 Oak Street Eastman, Georgia 31023.

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REQUIRED SUPPLEMENTARY INFORMATION

WILCOX COUNTY, GEORGIA

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For the Year Ended September 30, 2023

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Taxes	\$ 4,262,500	\$ 4,262,500	\$ 4,578,123	\$ 315,623
Licenses and Permits	21,483	21,483	150	(21,333)
Intergovernmental	126,178	129,242	258,685	129,443
Charges for Services	515,500	515,500	868,534	353,034
Fines and Forfeitures	147,000	147,000	149,390	2,390
Interest Revenue	10,000	10,000	61,040	51,040
Contributions and Donations	2,500	2,500	--	(2,500)
Miscellaneous	100,500	100,500	54,966	(45,534)
Total Revenues	5,185,661	5,188,725	5,970,888	782,163
EXPENDITURES				
Governing Body	344,643	344,643	406,675	(62,032)
Elections	103,995	103,995	88,926	15,069
Tax Commissioner	173,603	173,603	172,323	1,280
Tax Assessor	169,599	169,599	164,139	5,460
Board of Equalization	5,000	5,000	1,364	3,636
Building and Plant	110,392	110,392	336,667	(226,275)
Other General Government	200,000	200,000	--	200,000
Superior Court	73,478	73,478	78,867	(5,389)
Clerk of Superior Court	178,991	178,991	319,706	(140,715)
Probate Court	225,701	225,701	233,835	(8,134)
Juvenile Court	800	800	1,286	(486)
Public Defender	24,206	24,206	20,484	3,722
Sheriff	627,214	641,573	812,582	(171,009)
School Resource Officers	53,319	53,319	44,408	8,911
Jail	389,848	389,848	535,798	(145,950)
Fire	51,000	51,000	50,851	149
Emergency Medical Services	925,008	928,072	1,129,910	(201,838)
Coroner	26,929	26,929	26,688	241
Emergency Management	67,925	67,925	67,689	236
Highways and Streets	865,932	865,932	1,391,092	(525,160)
Solid Waste and Recycling	162,060	162,060	162,728	(668)
Closure and Post-closure Care	40,000	40,000	188,844	(148,844)
Maintenance and Shop	78,764	78,764	7,662	71,102
DFACS	5,000	5,000	2,151	2,849
Transit System Vans	101,200	101,200	119,004	(17,804)
Other Health and Welfare	43,273	43,273	44,695	(1,422)
Recreation	203,504	203,504	163,559	39,945
Agri-Center	24,578	24,578	13,434	11,144
Community Service Center	24,320	24,320	21,691	2,629
FSA Soil Conservation	16,050	16,050	15,836	214
Wiregrass Building	39,000	39,000	60,367	(21,367)
Libraries	11,645	11,645	11,700	(55)
County Extension	75,475	75,475	84,674	(9,199)
Forest Services	18,338	18,338	19,920	(1,582)
Economic Development	10,000	10,000	10,000	--
Total Expenditures	5,470,790	5,488,213	6,809,555	(1,321,342)
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(285,129)	(299,488)	(838,667)	(539,179)

WILCOX COUNTY, GEORGIA

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For the Year Ended September 30, 2023

	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	200,000	(50,000)
ARPA Special Revenue Fund	--	--	448,561	448,561
Transfers Out				
E-911 Special Revenue Fund	(56,871)	(56,871)	(62,036)	(5,165)
Cedar Creek Fire Special Revenue Fund	--	--	(824)	(824)
Proceeds of Capital Asset Dispositions	64,000	64,000	--	(64,000)
Leases	--	--	352,953	352,953
Insurance Recoveries	20,000	34,359	77,496	43,137
Total Other Financing Sources (Uses)	285,129	299,488	1,016,150	716,662
Net Change in Fund Balances	--	--	177,483	177,483
Fund Balances - Beginning	1,787,295	1,787,295	1,787,295	--
Fund Balances - Ending	\$ 1,787,295	\$ 1,787,295	\$ 1,964,778	\$ 177,483

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	\$ 1,170,094	\$ --	\$ 1,170,094
Judicial	654,178	--	654,178
Public Safety	2,667,926	--	2,667,926
Public Works			
Highways and Streets	1,391,092	(99,686)	1,291,406
Solid Waste and Recycling	162,728	--	162,728
Closure and Post-closure Care	188,844	--	188,844
Maintenance and Shop	7,662	--	7,662
	1,750,326	(99,686)	1,650,640
Health and Welfare	165,850	--	165,850
Culture and Recreation	286,587	--	286,587
Housing and Development	114,594	--	114,594
Debt Service	--	99,686	99,686
Total Expenditures	6,809,555	--	6,809,555
OTHER FINANCING (SOURCES) USES			
Transfers Out	62,860	--	62,860
Total	\$ 6,872,415	\$ --	\$ 6,872,415

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, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	
REVENUES				
Taxes	\$ 250,000	\$ 250,000	\$ 1,126,566	\$ 876,566
Interest Revenue	--	--	2,472	2,472
Total Revenues	250,000	250,000	1,129,038	879,038
Excess (Deficiency) of Revenues Over (Under) Expenditures	250,000	250,000	1,129,038	879,038
OTHER FINANCING SOURCES (USES)				
Transfers Out				
General Fund	(250,000)	(250,000)	(200,000)	50,000
TSPLOST Capital Projects Fund	--	--	(9,972)	(9,972)
Total Other Financing Sources (Uses)	(250,000)	(250,000)	(209,972)	40,028
Net Change in Fund Balances	--	--	919,066	919,066
Fund Balances - Beginning	568,468	568,468	568,468	--
Fund Balances - Ending	\$ 568,468	\$ 568,468	\$ 1,487,534	\$ 919,066

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, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	
REVENUES				
Intergovernmental	\$ 549,528	\$ 549,528	\$ 558,699	\$ 9,171
Interest Revenue	--	--	4,788	4,788
Total Revenues	549,528	549,528	563,487	13,959
EXPENDITURES				
Current				
Public Works	--	--	18,038	(18,038)
Capital Outlay	549,528	549,528	466,730	82,798
Total Expenditures	549,528	549,528	484,768	64,760
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	78,719	78,719
OTHER FINANCING SOURCES (USES)				
Transfers In				
TSPLOST 25% Special Revenue Fund	--	--	--	--
Total Other Financing Sources (Uses)	--	--	--	--
Net Change in Fund Balances	--	--	78,719	78,719
Fund Balances - Beginning	798,578	798,578	798,578	--
Fund Balances - Ending	\$ 798,578	\$ 798,578	\$ 877,297	\$ 78,719

WILCOX COUNTY, GEORGIA

Pension Plan

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

September 30, 2023

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability									
Service Cost	\$ 18,436	\$ 18,349	\$ 21,834	\$ 23,915	\$ 25,888	\$ 35,250	\$ 27,481	\$ 23,678	\$ 13,786
Interest on Total Pension Liability	155,689	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	(9,688)	(103,172)	(96,919)	(48,389)	(84,190)	44,949	31,442	56,801	--
Changes of Assumptions	3,456	3,429	3,387	96,770	76,088	4,070	56,717	58,284	--
Benefit Payments	(120,445)	(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	47,448	(37,386)	1,509	115,915	152,863	113,181	184,588	200,424	77,300
Total Pension Liability - Beginning	2,284,362	2,321,748	2,320,239	2,204,324	2,051,461	1,938,280	1,753,692	1,553,268	1,475,968
Total Pension Liability - Ending (a)	<u>\$2,331,810</u>	<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	\$ 62,618	\$ 59,844	\$ 67,204	\$ 71,361	\$ 66,558	\$ 96,127	\$ 88,187	\$ 77,106	\$ 62,167
Net Investment Income	(307,221)	300,478	244,489	312,975	(73,913)	214,154	89,477	8,929	84,422
Benefit Payments, Including Refunds of Employee Contributions	(120,445)	(138,608)	(86,193)	(106,941)	(13,176)	(107,709)	(60,317)	(52,853)	(45,478)
Administrative Expense	(18,886)	(19,665)	(18,103)	(18,145)	(7,594)	(6,703)	(9,889)	(6,190)	(4,577)
Other	(7,663)	(8,910)	(7,746)	(7,741)	(7,186)	(23,674)	(8,245)	(7,992)	(7,504)
Net Change in Plan Fiduciary Net Position	(391,597)	193,139	199,651	251,509	(35,311)	172,195	99,213	19,000	89,030
Plan Fiduciary Net Position - Beginning	2,164,787	1,971,648	1,771,997	1,520,488	1,555,799	1,383,604	1,284,391	1,265,391	1,176,361
Plan Fiduciary Net Position - Ending (b)	<u>\$1,773,190</u>	<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>
Net Pension Liability - Ending (a) - (b)	<u>\$ 558,620</u>	<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	76.04%	94.77%	84.92%	76.37%	68.98%	75.84%	71.38%	73.24%	81.47%
Covered-Employee Payroll	\$ 385,599	\$ 401,061	\$ 465,494	\$ 614,659	\$ 672,010	\$ 841,967	\$ 781,639	\$ 729,236	\$ 479,596
Net Pension Liability as a Percentage of Covered-Employee Payroll	144.87%	29.81%	75.21%	89.19%	101.76%	58.87%	70.96%	64.36%	60.02%

WILCOX COUNTY, GEORGIA

Pension Plan

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

September 30, 2023

Notes to Schedule

In 2023, 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 2021 to Scale AA to 2022.

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, 2023

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially Determined Contribution	\$ 62,618	\$ 59,844	\$ 67,204	\$ 71,361	\$ 66,558	\$ 96,127	\$ 88,187	\$ 77,106	\$ 62,167
Contributions in Relation to the									
Actuarially Determined Contribution	62,618	59,844	67,204	71,361	66,558	96,127	88,187	77,106	62,167
Contribution Deficiency (Excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered-Employee Payroll	\$ 385,599	\$ 401,061	\$ 465,494	\$ 614,659	\$ 672,010	\$ 841,967	\$ 781,639	\$ 729,236	\$ 479,596
Contributions as a Percentage of									
Covered-Employee Payroll	16.24%	14.92%	14.44%	11.61%	9.90%	11.42%	11.28%	10.57%	12.96%

Notes to Schedule

Valuation date	January 1, 2022
Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Net effective period of 10.1 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 2022 (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 25% 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.

WILCOX COUNTY, GEORGIA**General Fund****Balance Sheet**

September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	\$ 1,922,498	\$ 2,029,148
Receivables (Net of Allowance for Uncollectibles)		
Taxes	75,244	74,068
Accounts	159,831	134,540
Intergovernmental	107,333	87,668
Due From Other Funds		
Cedar Creek Fire Special Revenue Fund	--	824
TSPLOST 25% Special Revenue Fund	105,795	100,000
Total Assets	<u>\$ 2,370,701</u>	<u>\$ 2,426,248</u>
LIABILITIES		
Accounts Payable	\$ 102,909	\$ 81,163
Accrued Liabilities	73,478	40,877
Due To Other Funds		
TSPLOST 25% Special Revenue Fund	150	150
TSPLOST Capital Projects Fund	--	311,523
SPLOST 2018 Capital Projects Fund	7,192	--
Opioid Special Revenue Fund	25,477	--
Total Liabilities	<u>209,206</u>	<u>433,713</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	165,459	132,980
Ambulance Fees	10,635	32,040
Intergovernmental	20,623	40,220
Total Deferred Inflows of Resources	<u>196,717</u>	<u>205,240</u>
FUND BALANCES		
Unassigned	1,964,778	1,787,295
Total Fund Balances	<u>1,964,778</u>	<u>1,787,295</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,370,701</u>	<u>\$ 2,426,248</u>

WILCOX COUNTY, GEORGIA

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances For the Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Taxes	\$ 4,578,123	\$ 4,445,297
Licenses and Permits	150	14,953
Intergovernmental	258,685	356,659
Charges for Services	868,534	744,578
Fines and Forfeitures	149,390	170,648
Interest Revenue	61,040	11,165
Contributions and Donations	--	1,000
Miscellaneous	54,966	52,988
Total Revenues	<u>5,970,888</u>	<u>5,797,288</u>
EXPENDITURES		
Current		
General Government	1,170,094	904,840
Judicial	654,178	539,988
Public Safety	2,667,926	2,674,952
Public Works	1,650,640	1,855,518
Health and Welfare	165,850	125,377
Culture and Recreation	286,587	434,815
Housing and Development	114,594	137,594
Debt Service	99,686	50,421
Total Expenditures	<u>6,809,555</u>	<u>6,723,505</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(838,667)</u>	<u>(926,217)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
TSPLOST 25% Special Revenue Fund	200,000	100,000
ARPA Special Revenue Fund	448,561	484,000
Transfers Out		
E-911 Special Revenue Fund	(62,036)	(116,429)
Cedar Creek Fire Special Revenue Fund	(824)	--
Proceeds of Capital Asset Dispositions	--	2,831
Leases	352,953	--
Insurance Recoveries	77,496	181,468
Total Other Financing Sources (Uses)	<u>1,016,150</u>	<u>651,870</u>
Net Change in Fund Balances	<u>177,483</u>	<u>(274,347)</u>
Fund Balances - Beginning	1,787,295	2,061,642
Fund Balances - Ending	<u>\$ 1,964,778</u>	<u>\$ 1,787,295</u>

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

September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	\$ 582,030	\$ 1,027,119
Total Assets	<u>\$ 582,030</u>	<u>\$ 1,027,119</u>
LIABILITIES		
Unearned Revenue	\$ 575,375	\$ 1,023,936
Total Liabilities	<u>575,375</u>	<u>1,023,936</u>
FUND BALANCES		
Restricted	6,655	3,183
Total Fund Balances	<u>6,655</u>	<u>3,183</u>
Total Liabilities and Fund Balances	<u>\$ 582,030</u>	<u>\$ 1,027,119</u>

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

For the Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Intergovernmental	\$ 448,561	\$ 653,312
Interest Revenue	3,472	2,583
Total Revenues	<u>452,033</u>	<u>655,895</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>452,033</u>	<u>655,895</u>
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(448,561)	(484,000)
SPLOST 2018 Capital Projects Fund	--	(169,312)
Total Other Financing Sources (Uses)	<u>(448,561)</u>	<u>(653,312)</u>
Net Change in Fund Balances	<u>3,472</u>	<u>2,583</u>
Fund Balances - Beginning	<u>3,183</u>	<u>600</u>
Fund Balances - Ending	<u>\$ 6,655</u>	<u>\$ 3,183</u>

WILCOX COUNTY, GEORGIA**TSPLOST 25% Special Revenue Fund****Balance Sheet**

September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	\$ 1,557,052	\$ 539,843
Receivables		
Intergovernmental	36,127	35,996
Due From Other Funds		
General Fund	150	150
TSPLOST Capital Projects Fund	--	310,435
Total Assets	<u>\$ 1,593,329</u>	<u>\$ 886,424</u>
LIABILITIES		
Accounts Payable	\$ --	\$ 217,956
Due To Other Funds		
General Fund	105,795	100,000
Total Liabilities	<u>105,795</u>	<u>317,956</u>
FUND BALANCES		
Restricted	<u>1,487,534</u>	<u>568,468</u>
Total Fund Balances	<u>1,487,534</u>	<u>568,468</u>
Total Liabilities and Fund Balances	<u>\$ 1,593,329</u>	<u>\$ 886,424</u>

TSPLOST 25% Special Revenue Fund**Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Taxes	\$ 1,126,566	\$ 418,241
Interest Revenue	2,472	625
Total Revenues	<u>1,129,038</u>	<u>418,866</u>
EXPENDITURES		
Current		
Public Works	--	738
Total Expenditures	<u>--</u>	<u>738</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,129,038</u>	<u>418,128</u>
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(200,000)	(100,000)
Special Projects Special Revenue Fund	--	(54,790)
TSPLOST Capital Projects Fund	(9,972)	--
Total Other Financing Sources (Uses)	<u>(209,972)</u>	<u>(154,790)</u>
Net Change in Fund Balances	<u>919,066</u>	<u>263,338</u>
Fund Balances - Beginning	568,468	305,130
Fund Balances - Ending	<u>\$ 1,487,534</u>	<u>\$ 568,468</u>

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

September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	\$ 877,647	\$ 801,353
Total Assets	<u>\$ 877,647</u>	<u>\$ 801,353</u>
LIABILITIES		
Accounts Payable	\$ 350	\$ 2,775
Total Liabilities	<u>350</u>	<u>2,775</u>
FUND BALANCES		
Restricted	877,297	798,578
Total Fund Balances	<u>877,297</u>	<u>798,578</u>
Total Liabilities and Fund Balances	<u>\$ 877,647</u>	<u>\$ 801,353</u>

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

For the Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Intergovernmental	\$ 558,699	\$ 547,905
Interest Revenue	4,788	1,305
Total Revenues	<u>563,487</u>	<u>549,210</u>
EXPENDITURES		
Current		
Public Works	18,038	18,188
Capital Outlay	466,730	25,444
Total Expenditures	<u>484,768</u>	<u>43,632</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>78,719</u>	<u>505,578</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
TSPLOST 25% Special Revenue Fund	--	54,790
Total Other Financing Sources (Uses)	<u>--</u>	<u>54,790</u>
Net Change in Fund Balances	<u>78,719</u>	<u>560,368</u>
Fund Balances - Beginning	798,578	238,210
Fund Balances - Ending	<u>\$ 877,297</u>	<u>\$ 798,578</u>

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

September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	\$ 611,491	\$ 871,089
Receivables		
Intergovernmental	59,906	55,334
Due From Other Funds		
General Fund	7,192	--
Total Assets	<u>\$ 678,589</u>	<u>\$ 926,423</u>
LIABILITIES		
Accounts Payable	\$ 69,784	\$ 8,241
Intergovernmental Payable	12,920	64,270
Total Liabilities	<u>82,704</u>	<u>72,511</u>
FUND BALANCES		
Restricted	595,885	853,912
Total Fund Balances	<u>595,885</u>	<u>853,912</u>
Total Liabilities and Fund Balances	<u>\$ 678,589</u>	<u>\$ 926,423</u>

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

For the Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Taxes	\$ 657,445	\$ 638,632
Interest Revenue	2,198	1,040
Contributions and Donations	149,184	--
Total Revenues	<u>808,827</u>	<u>639,672</u>
EXPENDITURES		
Capital Outlay	908,532	187,183
Debt Service	26,860	66,897
Intergovernmental	131,462	140,598
Total Expenditures	<u>1,066,854</u>	<u>394,678</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(258,027)</u>	<u>244,994</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
ARPA Special Revenue Fund	--	169,312
Total Other Financing Sources (Uses)	<u>--</u>	<u>169,312</u>
Net Change in Fund Balances	<u>(258,027)</u>	<u>414,306</u>
Fund Balances - Beginning	853,912	439,606
Fund Balances - Ending	<u>\$ 595,885</u>	<u>\$ 853,912</u>

Nonmajor Governmental Funds

Special Revenue Funds

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

Opioid Fund - This fund is used to account for all opioid settlement payment funds received.

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

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

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

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

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

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

Capital Projects Funds

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

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

WILCOX COUNTY, GEORGIA**Nonmajor Governmental Funds****Combining Balance Sheet**

September 30, 2023

	Special Revenue Funds			
	Opioid	E-911	Cedar Creek Fire	Jail
ASSETS				
Cash and Cash Equivalents	\$ --	\$ 7,858	\$ 13,951	\$ 28,972
Receivables	61,852	10,547	257	--
Due From Other Funds	25,477	--	--	--
Total Assets	<u>\$ 87,329</u>	<u>\$ 18,405</u>	<u>\$ 14,208</u>	<u>\$ 28,972</u>
LIABILITIES				
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue	61,852	--	396	--
Total Deferred Inflows Of Resources	<u>61,852</u>	<u>--</u>	<u>396</u>	<u>--</u>
FUND BALANCES				
Restricted	25,477	--	--	--
Assigned	--	18,405	13,812	28,972
Total Fund Balances	<u>25,477</u>	<u>18,405</u>	<u>13,812</u>	<u>28,972</u>
Total Deferred Inflows of Resources and	<u>\$ 87,329</u>	<u>\$ 18,405</u>	<u>\$ 14,208</u>	<u>\$ 28,972</u>

				Capital Projects Funds		Total Nonmajor Governmental Funds
Drug Abuse Treatment	Juvenile Services	Sheriff's Drug	Total	TSPLOST	Total	
\$ 32,946	\$ 279	\$ 19,567	\$ 103,573	\$ --	\$ --	\$ 103,573
--	--	--	72,656	--	--	72,656
--	--	--	25,477	--	--	25,477
<u>\$ 32,946</u>	<u>\$ 279</u>	<u>\$ 19,567</u>	<u>\$ 201,706</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 201,706</u>
--	--	--	62,248	--	--	62,248
--	--	--	62,248	--	--	62,248
32,946	279	19,567	78,269	--	--	78,269
--	--	--	61,189	--	--	61,189
<u>32,946</u>	<u>279</u>	<u>19,567</u>	<u>139,458</u>	<u>--</u>	<u>--</u>	<u>139,458</u>
<u>\$ 32,946</u>	<u>\$ 279</u>	<u>\$ 19,567</u>	<u>\$ 201,706</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 201,706</u>

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

September 30, 2023

	Special Revenue Funds			
	Opioid	E-911	Cedar Creek Fire	Jail
REVENUES				
Taxes	\$ --	\$ 150	\$ 6,134	\$ --
Intergovernmental	--	--	395	--
Charges for Services	--	127,737	--	--
Fines and Forfeitures	25,477	--	--	5,281
Interest Revenue	--	94	30	--
Contributions and Donations	--	--	3,000	--
Miscellaneous	--	--	--	--
Total Revenues	<u>25,477</u>	<u>127,981</u>	<u>9,559</u>	<u>5,281</u>
EXPENDITURES				
Current				
Public Safety	--	181,561	4,408	--
Capital Outlay	--	--	--	--
Total Expenditures	<u>--</u>	<u>181,561</u>	<u>4,408</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>25,477</u>	<u>(53,580)</u>	<u>5,151</u>	<u>5,281</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	--	62,036	824	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>62,036</u>	<u>824</u>	<u>--</u>
Net Change in Fund Balances	25,477	8,456	5,975	5,281
Fund Balances - Beginning	--	9,949	7,837	23,691
Fund Balances - Ending	<u>\$ 25,477</u>	<u>\$ 18,405</u>	<u>\$ 13,812</u>	<u>\$ 28,972</u>

Capital Projects Funds						
Drug Abuse Treatment	Juvenile Services	Sheriff's Drug	Total	TSPLOST	Total	Total Nonmajor Governmental Funds
\$ --	\$ --	\$ --	\$ 6,284	\$ 515,805	\$ 515,805	\$ 522,089
--	--	--	395	--	--	395
--	--	--	127,737	--	--	127,737
7,946	50	6,379	45,133	--	--	45,133
86	--	--	210	--	--	210
--	--	--	3,000	--	--	3,000
--	--	25	25	--	--	25
8,032	50	6,404	182,784	515,805	515,805	698,589
--	--	13,298	199,267	--	--	199,267
--	--	--	--	503,040	503,040	503,040
--	--	13,298	199,267	503,040	503,040	702,307
8,032	50	(6,894)	(16,483)	12,765	12,765	(3,718)
--	--	--	62,860	9,972	9,972	72,832
--	--	--	62,860	9,972	9,972	72,832
8,032	50	(6,894)	46,377	22,737	22,737	69,114
24,914	229	26,461	93,081	(22,737)	(22,737)	70,344
\$ 32,946	\$ 279	\$ 19,567	\$ 139,458	\$ --	\$ --	\$ 139,458

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

September 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
Receivables		
Accounts	\$ 61,852	\$ --
Due From Other Funds		
General Fund	25,477	--
Total Assets	<u>\$ 87,329</u>	<u>\$ --</u>
LIABILITIES		
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Fines and Forfeitures	\$ 61,852	\$ --
Total Deferred Inflows of Resources	<u>61,852</u>	<u>--</u>
FUND BALANCES		
Restricted	25,477	--
Total Deferred Inflows of Resources and Fund Balances	<u>\$ 87,329</u>	<u>\$ --</u>

WILCOX COUNTY, GEORGIA

Opioid Special Revenue Fund**Statement of Revenues, Expenditures and Changes in Fund Balances****For the Years Ended September 30, 2023 and 2022**

	2023	2022
REVENUES		
Fines and Forfeitures	\$ 25,477	\$ --
Total Revenues	<u>25,477</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>25,477</u>	<u>--</u>
Net Change in Fund Balances	25,477	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	<u><u>\$ 25,477</u></u>	<u><u>\$ --</u></u>

WILCOX COUNTY, GEORGIA***E-911 Special Revenue Fund*****Balance Sheet**

September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	\$ 7,858	\$ 11,155
Receivables		
Intergovernmental	10,547	11,249
Total Assets	<u>\$ 18,405</u>	<u>\$ 22,404</u>
LIABILITIES		
Accounts Payable	\$ --	\$ 12,455
Total Liabilities	<u>--</u>	<u>12,455</u>
FUND BALANCES		
Assigned	18,405	9,949
Total Fund Balances	<u>18,405</u>	<u>9,949</u>
Total Liabilities and Fund Balances	<u>\$ 18,405</u>	<u>\$ 22,404</u>

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

For the Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Taxes	\$ 150	\$ 130
Charges for Services	127,737	134,841
Interest Revenue	94	467
Total Revenues	<u>127,981</u>	<u>135,438</u>
EXPENDITURES		
Current		
Public Safety	181,561	229,405
Total Expenditures	<u>181,561</u>	<u>229,405</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(53,580)</u>	<u>(93,967)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	62,036	116,429
Total Other Financing Sources (Uses)	<u>62,036</u>	<u>116,429</u>
Net Change in Fund Balances	8,456	22,462
Fund Balances - Beginning	9,949	(12,513)
Fund Balances - Ending	<u>\$ 18,405</u>	<u>\$ 9,949</u>

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

For the Year Ended September 30, 2023

	Budget	Actual	Variance
REVENUES			
Taxes	\$ --	\$ 150	\$ 150
Charges for Services	123,000	127,737	4,737
Interest Revenue	--	94	94
Total Revenues	<u>123,000</u>	<u>127,981</u>	<u>4,981</u>
EXPENDITURES			
Current			
Public Safety	123,000	181,561	(58,561)
Total Expenditures	<u>123,000</u>	<u>181,561</u>	<u>(58,561)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(53,580)	(53,580)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	--	62,036	62,036
Total Other Financing Sources (Uses)	<u>--</u>	<u>62,036</u>	<u>62,036</u>
Net Change in Fund Balances	--	8,456	8,456
Fund Balances - Beginning	9,949	9,949	--
Fund Balances - Ending	<u>\$ 9,949</u>	<u>\$ 18,405</u>	<u>\$ 8,456</u>

WILCOX COUNTY, GEORGIA***Cedar Creek Fire Special Revenue Fund*****Balance Sheet**

September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	\$ 13,951	\$ 8,691
Receivables		
Taxes	257	277
Total Assets	<u>\$ 14,208</u>	<u>\$ 8,968</u>
LIABILITIES		
Due To Other Funds		
General Fund	\$ --	\$ 824
Total Liabilities	<u>--</u>	<u>824</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	396	307
Total Deferred Inflows of Resources	<u>396</u>	<u>307</u>
FUND BALANCES		
Assigned	13,812	7,837
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 14,208</u>	<u>\$ 8,968</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, 2023 and 2022

	2023	2022
REVENUES		
Taxes	\$ 6,134	\$ 5,648
Intergovernmental	395	164
Interest Revenue	30	12
Contributions and Donations	3,000	--
Total Revenues	<u>9,559</u>	<u>5,824</u>
EXPENDITURES		
Current		
Public Safety	4,408	926
Total Expenditures	<u>4,408</u>	<u>926</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>5,151</u>	<u>4,898</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	824	--
Total Other Financing Sources (Uses)	<u>824</u>	<u>--</u>
Net Change in Fund Balances	5,975	4,898
Fund Balances - Beginning	7,837	2,939
Fund Balances - Ending	<u>\$ 13,812</u>	<u>\$ 7,837</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, 2023

	Budget	Actual	Variance
REVENUES			
Taxes	\$ 5,270	\$ 6,134	\$ 864
Intergovernmental	--	395	395
Interest Revenue	--	30	30
Contributions and Donations	1,000	3,000	2,000
Total Revenues	<u>6,270</u>	<u>9,559</u>	<u>3,289</u>
EXPENDITURES			
Current			
Public Safety	6,270	4,408	1,862
Total Expenditures	<u>6,270</u>	<u>4,408</u>	<u>1,862</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	5,151	5,151
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	--	824	824
Total Other Financing Sources (Uses)	<u>--</u>	<u>824</u>	<u>824</u>
Net Change in Fund Balances	--	5,975	5,975
Fund Balances - Beginning	7,837	7,837	--
Fund Balances - Ending	<u>\$ 7,837</u>	<u>\$ 13,812</u>	<u>\$ 5,975</u>

WILCOX COUNTY, GEORGIA

Jail Special Revenue Fund

Balance Sheet

September 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
Cash and Cash Equivalents	\$ 28,972	\$ 23,691
Total Assets	<u>\$ 28,972</u>	<u>\$ 23,691</u>
FUND BALANCES		
Assigned	\$ 28,972	\$ 23,691
Total Fund Balances	<u>\$ 28,972</u>	<u>\$ 23,691</u>

WILCOX COUNTY, GEORGIA***Jail Special Revenue Fund*****Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Fines and Forfeitures	\$ 5,281	\$ 13,814
Total Revenues	5,281	13,814
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,281	13,814
Net Change in Fund Balances	5,281	13,814
Fund Balances - Beginning	23,691	9,877
Fund Balances - Ending	<u>\$ 28,972</u>	<u>\$ 23,691</u>

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

For the Year Ended September 30, 2023

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	\$ 4,685	\$ 5,281	\$ 596
Total Revenues	<u>4,685</u>	<u>5,281</u>	<u>596</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	--	5,281	5,281
Net Change in Fund Balances	--	5,281	5,281
Fund Balances - Beginning	23,691	23,691	--
Fund Balances - Ending	<u>\$ 23,691</u>	<u>\$ 28,972</u>	<u>\$ 5,281</u>

WILCOX COUNTY, GEORGIA

Drug Abuse Treatment Special Revenue Fund**Balance Sheet**September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	\$ 32,946	\$ 24,914
Total Assets	<u>\$ 32,946</u>	<u>\$ 24,914</u>
FUND BALANCES		
Restricted	\$ 32,946	\$ 24,914
Total Fund Balances	<u>\$ 32,946</u>	<u>\$ 24,914</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, 2023 and 2022

	2023	2022
REVENUES		
Fines and Forfeitures	\$ 7,946	\$ 6,762
Interest Revenue	86	44
Total Revenues	8,032	6,806
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,032	6,806
Net Change in Fund Balances	8,032	6,806
Fund Balances - Beginning	24,914	18,108
Fund Balances - Ending	<u>\$ 32,946</u>	<u>\$ 24,914</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, 2023

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	\$ 1,540	\$ 7,946	\$ 6,406
Interest Revenue	2	86	84
Total Revenues	<u>1,542</u>	<u>8,032</u>	<u>6,490</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	--	8,032	8,032
Net Change in Fund Balances	--	8,032	8,032
Fund Balances - Beginning	24,914	24,914	--
Fund Balances - Ending	<u>\$ 24,914</u>	<u>\$ 32,946</u>	<u>\$ 8,032</u>

WILCOX COUNTY, GEORGIA**Juvenile Services Special Revenue Fund****Balance Sheet**

September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	\$ 279	\$ 229
Total Assets	<u>\$ 279</u>	<u>\$ 229</u>
FUND BALANCES		
Restricted	\$ 279	\$ 229
Total Fund Balances	<u>\$ 279</u>	<u>\$ 229</u>

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

For the Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Fines and Forfeitures	\$ 50	\$ --
Total Revenues	<u>50</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>50</u>	<u>--</u>
Net Change in Fund Balances	<u>50</u>	<u>--</u>
Fund Balances - Beginning	229	229
Fund Balances - Ending	<u>\$ 279</u>	<u>\$ 229</u>

Juvenile Services Special Revenue Fund**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**

For the Year Ended September 30, 2023

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	\$ 50	\$ 50	\$ --
Total Revenues	<u>50</u>	<u>50</u>	<u>--</u>
EXPENDITURES			
Current			
Public Safety	50	--	50
Total Expenditures	<u>50</u>	<u>--</u>	<u>50</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures			
Expenditures	--	50	50
Net Change in Fund Balances	--	50	50
Fund Balances - Beginning	229	229	--
Fund Balances - Ending	<u>\$ 229</u>	<u>\$ 279</u>	<u>\$ 50</u>

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

September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	\$ 19,567	\$ 26,461
Total Assets	<u>\$ 19,567</u>	<u>\$ 26,461</u>
FUND BALANCES		
Restricted	\$ 19,567	\$ 26,461
Total Fund Balances	<u>\$ 19,567</u>	<u>\$ 26,461</u>

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

For the Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Fines and Forfeitures	\$ 6,379	\$ 4,820
Contributions and Donations	--	650
Miscellaneous	25	4,745
Total Revenues	<u>6,404</u>	<u>10,215</u>
EXPENDITURES		
Current		
Public Safety	13,298	3,272
Total Expenditures	<u>13,298</u>	<u>3,272</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,894)</u>	<u>6,943</u>
OTHER FINANCING SOURCES (USES)		
Proceeds of Capital Asset Dispositions	--	3,424
Total Other Financing Sources (Uses)	<u>--</u>	<u>3,424</u>
Net Change in Fund Balances	<u>(6,894)</u>	<u>10,367</u>
Fund Balances - Beginning	26,461	16,094
Fund Balances - Ending	<u>\$ 19,567</u>	<u>\$ 26,461</u>

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

September 30, 2023 and 2022

	2023	2022
ASSETS		
Receivables		
Accounts	\$ --	\$ 268
Intergovernmental	--	19,798
Due From Other Funds		
General Fund	--	311,523
Total Assets	<u>\$ --</u>	<u>\$ 331,589</u>
LIABILITIES		
Accounts Payable	\$ --	\$ 24,092
Due To Other Funds		
TSPLOST 25% Special Revenue Fund	--	310,435
Total Liabilities	<u>--</u>	<u>334,527</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Transportation Special District Local Option Sales and Use Taxes	--	19,799
Total Deferred Inflows of Resources	<u>--</u>	<u>19,799</u>
FUND BALANCES		
Unassigned	--	(22,737)
Total Fund Balances	<u>--</u>	<u>(22,737)</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ --</u>	<u>\$ 331,589</u>

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

For the Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Taxes	\$ 515,805	\$ 311,523
Total Revenues	<u>515,805</u>	<u>311,523</u>
EXPENDITURES		
Capital Outlay	503,040	268,126
Total Expenditures	<u>503,040</u>	<u>268,126</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>12,765</u>	<u>43,397</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
TSPLOST 25% Special Revenue Fund	9,972	--
Total Other Financing Sources (Uses)	<u>9,972</u>	<u>--</u>
Net Change in Fund Balances	22,737	43,397
Fund Balances - Beginning	(22,737)	(66,134)
Fund Balances - Ending	<u>\$ --</u>	<u>\$ (22,737)</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, 2023

	Private- Purpose Trust Fund	Custodial Funds					
	Will Duncan	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS							
Cash	\$ --	\$ 90,599	\$ 74,428	\$ 64,438	\$ 276,033	\$ 3,654	\$ 509,152
Total Assets	--	90,599	74,428	64,438	276,033	3,654	509,152
LIABILITIES							
Due to Others	--	90,599	74,428	64,438	276,033	3,654	509,152
Total Liabilities	--	90,599	74,428	64,438	276,033	3,654	509,152
NET POSITION							
Restricted for Individuals, Organizations, and Other Governments	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --

SUPPLEMENTAL SCHEDULES

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

For the Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Taxes		
Real Property	\$ 3,348,395	\$ 3,176,470
Personal Property	471,853	488,655
Real Estate Transfer (Intangible)	45,481	75,119
General Sales and Use	317,851	319,222
Selective Sales and Use	537	655
Business		
Insurance Premium	318,559	330,876
Financial Institution	20,560	17,797
Penalties and Interest on Delinquent Taxes	54,887	36,503
	<u>4,578,123</u>	<u>4,445,297</u>
Licenses and Permits		
Business	150	300
Non-Business	--	14,653
	<u>150</u>	<u>14,953</u>
Intergovernmental	<u>258,685</u>	<u>356,659</u>
Charges for Services		
General Government	114,828	152,565
Public Safety		
Special Police Services	38,192	50,479
Ambulance Fees	557,364	465,820
Other Public Safety Fees	6,786	15,995
Street and Public Improvements	121,663	29,562
Culture and Recreation	29,701	30,157
	<u>868,534</u>	<u>744,578</u>
Fines and Forfeitures	<u>149,390</u>	<u>170,648</u>
Interest Revenue	<u>61,040</u>	<u>11,165</u>
Contributions and Donations	<u>--</u>	<u>1,000</u>
Miscellaneous	<u>54,966</u>	<u>52,988</u>
Total Revenues	<u><u>\$ 5,970,888</u></u>	<u><u>\$ 5,797,288</u></u>

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

For the Years Ended September 30, 2023 and 2022

	2023	2022
EXPENDITURES		
Current		
General Government		
Governing Body		
Personal Services and Employee Benefits	\$ 250,310	\$ 246,381
Purchased/Contracted Services	151,074	102,529
Supplies	5,291	8,823
Other Costs	--	1,500
Total Governing Body	<u>406,675</u>	<u>359,233</u>
Elections		
Personal Services and Employee Benefits	69,306	74,814
Purchased/Contracted Services	14,378	13,830
Supplies	4,667	8,967
Capital Outlay	575	--
Total Elections	<u>88,926</u>	<u>97,611</u>
Board of Equalization		
Personal Services and Employee Benefits	--	2,153
Purchased/Contracted Services	1,364	2,099
Total Board of Equalization	<u>1,364</u>	<u>4,252</u>
Tax Commissioner		
Personal Services and Employee Benefits	132,163	128,298
Purchased/Contracted Services	26,771	33,352
Supplies	13,389	3,500
Total Tax Commissioner	<u>172,323</u>	<u>165,150</u>
Tax Assessor		
Personal Services and Employee Benefits	103,312	94,759
Purchased/Contracted Services	55,089	60,709
Supplies	5,738	285
Total Tax Assessor	<u>164,139</u>	<u>155,753</u>
Building and Plant		
Personal Services and Employee Benefits	46,068	47,141
Purchased/Contracted Services	261,095	48,371
Supplies	29,504	26,454
Capital Outlay	--	875
Total Building and Plant	<u>336,667</u>	<u>122,841</u>
Total General Government	<u>1,170,094</u>	<u>904,840</u>

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

For the Years Ended September 30, 2023 and 2022

	2023	2022
Judicial		
Superior Court		
Personal Services and Employee Benefits	9,587	4,401
Purchased/Contracted Services	69,692	75,763
Supplies	(412)	1,576
Total Superior Court	<u>78,867</u>	<u>81,740</u>
Clerk of Superior Court		
Personal Services and Employee Benefits	147,278	136,750
Purchased/Contracted Services	169,557	51,130
Supplies	2,871	690
Total Clerk of Superior Court	<u>319,706</u>	<u>188,570</u>
Magistrate Court		
Purchased/Contracted Services	--	304
Supplies	--	68
Total Magistrate Court	<u>--</u>	<u>372</u>
Probate Court		
Personal Services and Employee Benefits	204,313	193,377
Purchased/Contracted Services	22,057	27,933
Supplies	7,465	11,275
Total Probate Court	<u>233,835</u>	<u>232,585</u>
Juvenile Court		
Purchased/Contracted Services	1,286	--
Total Juvenile Court	<u>1,286</u>	<u>--</u>
Public Defender		
Personal Services and Employee Benefits	--	5,761
Purchased/Contracted Services	20,484	30,960
Total Public Defender	<u>20,484</u>	<u>36,721</u>
Total Judicial	<u>654,178</u>	<u>539,988</u>
Public Safety		
Sheriff		
Personal Services and Employee Benefits	499,770	574,059
Purchased/Contracted Services	126,951	106,470
Supplies	92,861	119,225
Capital Outlay	93,000	37,138
Total Sheriff	<u>812,582</u>	<u>836,892</u>
School Resource Officers		
Personal Services and Employee Benefits	44,408	1,033
Total School Resource Officers	<u>44,408</u>	<u>1,033</u>
Jail		
Personal Services and Employee Benefits	175,275	193,086
Purchased/Contracted Services	233,538	186,403
Supplies	126,985	69,019
Total Jail	<u>535,798</u>	<u>448,508</u>

WILCOX COUNTY, GEORGIA

General Fund

Schedule of Expenditures

For the Years Ended September 30, 2023 and 2022

	2023	2022
Fire		
Personal Services and Employee Benefits	5,572	393
Purchased/Contracted Services	32,058	5,823
Supplies	4,221	--
Other Costs	9,000	--
Total Fire	50,851	6,216
Emergency Medical Services		
Personal Services and Employee Benefits	870,341	844,435
Purchased/Contracted Services	87,090	57,258
Supplies	133,259	148,631
Capital Outlay	39,000	168,766
Other Costs	220	--
Total Emergency Medical Services	1,129,910	1,219,090
Coroner		
Personal Services and Employee Benefits	5,941	1,895
Purchased/Contracted Services	19,395	16,828
Supplies	1,352	1,800
Total Coroner	26,688	20,523
Emergency Management		
Personal Services and Employee Benefits	29,209	60,427
Purchased/Contracted Services	39,453	22,082
Supplies	(973)	52,181
Other Costs	--	8,000
Total Emergency Management	67,689	142,690
Total Public Safety	2,667,926	2,674,952
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	445,782	451,181
Purchased/Contracted Services	315,622	172,737
Supplies	177,049	248,434
Capital Outlay	352,953	242,103
Total Highways and Streets	1,291,406	1,114,455
Solid Waste and Recycling		
Purchased/Contracted Services	162,728	175,614
Total Solid Waste and Recycling	162,728	175,614
Closure and Post-closure Care		
Purchased/Contracted Services	188,844	548,391
Total Closure and Post-closure Care	188,844	548,391
Maintenance and Shop		
Personal Services and Employee Benefits	23,601	5,170
Purchased/Contracted Services	4,494	2,368
Supplies	(20,433)	9,520
Total Maintenance and Shop	7,662	17,058
Total Public Works	1,650,640	1,855,518

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

For the Years Ended September 30, 2023 and 2022

	2023	2022
Health and Welfare		
DFACS		
Other Costs	2,151	1,613
Total DFACS	2,151	1,613
Transit System Vans		
Purchased/Contracted Services	119,004	81,968
Supplies	--	100
Total Transit System Vans	119,004	82,068
Other Health and Welfare		
Purchased/Contracted Services	4,191	1,192
Other Costs	40,504	40,504
Total Other Health and Welfare	44,695	41,696
Total Health and Welfare	165,850	125,377
Culture and Recreation		
Recreation		
Personal Services and Employee Benefits	70,475	82,952
Purchased/Contracted Services	20,899	112,988
Supplies	44,159	55,350
Capital Outlay	28,026	101,497
Total Recreation	163,559	352,787
Agri-Center		
Purchased/Contracted Services	5,567	16,120
Supplies	7,867	9,716
Total Agri-Center	13,434	25,836
Community Service Center		
Purchased/Contracted Services	11,337	10,615
Supplies	9,634	9,687
Other Costs	720	720
Total Community Service Center	21,691	21,022
FSA Soil Conservation		
Purchased/Contracted Services	8,610	5,816
Supplies	7,226	4,748
Total FSA Soil Conservation	15,836	10,564
Wiregrass Building		
Purchased/Contracted Services	5,087	7,864
Supplies	12,630	5,097
Capital Outlay	42,650	--
Total Wiregrass Building	60,367	12,961
Libraries		
Supplies	55	--
Other Costs	11,645	11,645
Total Libraries	11,700	11,645
Total Culture and Recreation	286,587	434,815

WILCOX COUNTY, GEORGIA

General Fund

Schedule of Expenditures

For the Years Ended September 30, 2023 and 2022

	2023	2022
Housing and Development		
County Extension		
Personal Services and Employee Benefits	46,454	43,698
Purchased/Contracted Services	28,432	18,892
Supplies	9,788	12,364
Capital Outlay	--	32,720
Total County Extension	<u>84,674</u>	<u>107,674</u>
Forest Services		
Other Costs	19,920	19,920
Total Forest Services	<u>19,920</u>	<u>19,920</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>114,594</u>	<u>137,594</u>
Debt Service	<u>99,686</u>	<u>50,421</u>
Total Expenditures	<u><u>\$ 6,809,555</u></u>	<u><u>\$ 6,723,505</u></u>

WILCOX COUNTY, GEORGIA***Schedule of Projects Constructed with Special Sales Tax Proceeds***

For the Year Ended September 30, 2023

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	\$ 1,958,025				100%
Improving, Upgrading & Repairing Roads, Streets & Bridges			415,234	125,197	540,431	
Acquiring Materials for Roads, Streets & Bridges			108,301	--	108,301	
Repairing, Renovating, Upgrading & Improving County-owned Buildings & Facilities			53,626	246,650	300,276	
Acquiring EMS & Law Enforcement Vehicles			189,405	36,299	225,704	
Acquiring Fire & Rescue Equipment & Vehicles			30,267	--	30,267	
Constructing, Equipping & Furnishing a new EMS Building & Fire Stations			47,624	494,990	542,614	
Repairing, Renovating, Upgrading & Improving Buildings, Facilities, Parks & Grounds of the Recreation Department			9,561	--	9,561	
Acquiring Recreational Fixtures & Equipment			33,184	11,141	44,325	
Acquiring, Installing, Updgrading, Improving & Extending Water & Sewer Connections			135,430	21,115	156,545	
Abbeville	175,000	207,959	166,130	41,829	207,959	100%
Pineview	100,000	118,833	94,931	23,902	118,833	100%
Pitts	100,000	118,883	94,981	23,902	118,883	100%
Rochelle	175,000	207,959	166,130	41,829	207,959	100%
	<u>\$ 2,500,000</u>	<u>\$ 2,611,659</u>	<u>\$ 1,544,804</u>	<u>\$ 1,066,854</u>	<u>\$ 2,611,658</u>	
SPLOST 2018 Capital Projects Fund						
Total Expenditures				<u>\$ 1,066,854</u>		
				<u>\$ 1,066,854</u>		

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

To the Board of County Commissioners
Wilcox County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilcox County, Georgia, as of and for the year ended September 30, 2023, 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 10, 2025. 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.

Report on 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.

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying *schedule of findings and responses* as items 2023-003, 2023-004, and 2023-005 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying *schedule of findings and responses* as item 2023-002 to be a significant deficiency.

Report on 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 2023-001.

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 10, 2025

WILCOX COUNTY, GEORGIA

Schedule of Findings and Responses For the Year Ended September 30, 2023

2023-001

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, 2023, the County did not adopt annual budgets for the Opioid 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.

2023-002

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.

2023-003

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

Condition: The Tax Commissioner custodial fund bank accounts were not timely reconciled for each month of the fiscal year.

Cause: Tax Commissioner personnel did not reconcile the bank accounts for each month of the fiscal year until closing the fiscal year end in preparation for audit.

Effect: The Tax Commissioner 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: The Tax Commissioner should ensure that appropriate personnel reconcile the bank accounts timely and adequately each month.

Views of Responsible Officials and Planned Corrective Action: County officials agree with the finding. Management will monitor the activity of the Tax Commissioner to ensure arrangements are made for the bank accounts to be adequately reconciled on a timely basis.

WILCOX COUNTY, GEORGIA

Schedule of Findings and Responses **For the Year Ended September 30, 2023**

2023-004

Criteria: Internal controls should be in place to ensure cash disbursements of the Tax Commissioner custodial fund are recorded accurately by amount and payee, and in the appropriate general ledger accounts.

Condition: We noted a significant amount of cash disbursements that were not recorded in the appropriate general ledger accounts and reflected incorrect payees and dates resulting in significant adjustments to correct the amounts reported for deductions of the Tax Commissioner custodial fund.

Cause: The Tax Commissioner does not have documented procedures for verification of appropriate general ledger account codes for cash disbursement transactions and accurate recording of the details of the disbursements, including date, payee and amount.

Effect: We proposed material audit adjustments to Tax Commissioner custodial fund liability accounts. Failure to properly classify cash disbursements could cause the financial statements to be materially misstated due to fraud or error.

Recommendation: Controls should be implemented to ensure transactions are identified, captured, and recorded in the appropriate general ledger accounts, and reflect the actual dates, payees, and amounts for each disbursement. The Tax Commissioner should establish a process for validation and review of cash disbursement transactions to ensure they are properly and accurately recorded in the accounting system.

Views of Responsible Officials and Planned Corrective Action: County officials agree with the finding. Management will monitor the activity of the Tax Commissioner to ensure the Tax Commissioner designs and implements appropriate controls and procedures over cash disbursements.

2023-005

Criteria: Technology infrastructure is acquired so that it provides the appropriate platforms to support financial reporting applications.

Condition: The Tax Commissioner department's information technology system was unable to properly run the application software used for financial accounting and reporting.

Cause: The Tax Commissioner did not ensure that infrastructure systems, including network devices and software, were acquired based on the requirements of financial applications they are intended to support.

Effect: Transactions were not recorded timely, and transactions of the Tax Commissioner custodial fund were not timely accounted for and reported.

Recommendation: The Tax Commissioner should acquire systems and application software that effectively support processing and reporting requirements. The Tax Commissioner should develop an acquisition and planning process that aligns with the department's overall strategic direction and needs; The Tax Commissioner should ensure that users and/or consultants are appropriately involved in the design of applications, selection of software, and the testing thereof; and postimplementation reviews should be performed to verify controls are operating effectively.

Views of Responsible Officials and Planned Corrective Action: County officials agree with the finding. Once the County Manager became aware of the issue, efforts were undertaken to ensure the Tax Commissioner replaced the computer and application software used for financial accounting and reporting.

WILCOX COUNTY, GEORGIA

Schedule of Prior Audit Findings

For the Year Ended September 30, 2023

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.

Status: Finding not entirely corrected. See finding 2023-001 in the Schedule of Findings and Responses.

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.

Status: Finding corrected.

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.

Status: Finding not corrected. See finding 2023-002 in the Schedule of Findings and Responses.