

WILCOX COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
September 30, 2012

WILCOX COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended September 30, 2012

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March 25, 2013

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Wilcox County, Georgia

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilcox County, Georgia, as of and for the year ended September 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Wilcox County, Georgia's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Wilcox County Board of Health. Those financial statements were audited by other auditors whose report thereon 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 on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilcox County, Georgia, as of September 30, 2012, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Wilcox County, Georgia, has not presented the Management's Discussion and Analysis that accounting principles, generally accepted in the United States of America, has determined is necessary to supplement, although not required to be part of the basic financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2013, 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, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wilcox County, Georgia's basic financial statements as a whole. The Required Supplementary Information is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. The Combining and Individual Fund Schedules, and Supplemental Schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Required Supplementary Information, Combining and Individual Fund Schedules, and Supplemental Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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CERTIFIED PUBLIC ACCOUNTANTS

BASIC FINANCIAL STATEMENTS

WILCOX COUNTY, GEORGIA
Statement Of Net Assets
September 30, 2012

	Primary Government		Component Units	
	Governmental Activities	Primary Government	Board Of Health	Development Authority
ASSETS				
Cash & Cash Equivalents	\$ 504,962	\$ 504,962	\$ 179,393	\$ 41,616
Receivables (Net Of Allowance For Uncollectibles)	265,929	265,929	2,700	--
Property Held For Resale	--	--	--	123,177
Prepaid Items	68,551	68,551	--	--
Capital Assets Not Being Depreciated	1,042,568	1,042,568	--	--
Capital Assets Net Of Accumulated Depreciation	2,924,956	2,924,956	4,908	--
Total Assets	<u>4,806,966</u>	<u>4,806,966</u>	<u>187,001</u>	<u>164,793</u>
LIABILITIES				
Accounts Payable	387,142	387,142	--	--
Accrued Wages, Withholdings & Benefits	31,539	31,539	--	--
Accrued Interest Payable	3,732	3,732	--	--
Short-Term Notes Payable	700,000	700,000	--	--
Noncurrent Liabilities				
Due Within One Year	13,754	13,754	3,186	--
Due In More Than One Year	36,725	36,725	12,742	--
Total Liabilities	<u>1,172,892</u>	<u>1,172,892</u>	<u>15,928</u>	<u>--</u>
NET ASSETS				
Invested In Capital Assets, Net Of Related Debt	3,948,570	3,948,570	4,908	--
Restricted				
Restricted For Capital Outlay	363,640	363,640	--	--
Restricted For Prior Year Program Income	--	--	43,394	--
Restricted For Special Programs	--	--	124,542	--
Unrestricted	(678,136)	(678,136)	(1,771)	164,793
Total Net Assets	<u>\$ 3,634,074</u>	<u>\$ 3,634,074</u>	<u>\$ 171,073</u>	<u>\$ 164,793</u>

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

WILCOX COUNTY, GEORGIA
Statement Of Activities
For The Year Ended September 30, 2012

FUNCTIONS/PROGRAMS	PROGRAM REVENUES				NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS			
	Expenses	Charges For Services	Operating Grants & Contributions	Capital Grants & Contributions	Primary Government		Component Units	
					Governmental Activities	Total	Board Of Health	Development Authority
Primary Government								
Governmental Activities								
General Government	\$ 711,801	\$ 303,724	\$ --	\$ --	\$ (408,077)	\$ (408,077)		
Judicial	408,327	104,880	1,236	--	(302,211)	(302,211)		
Public Safety	1,355,079	137,402	5,000	23,595	(1,189,082)	(1,189,082)		
Public Works	1,364,444	9,908	--	85,654	(1,268,882)	(1,268,882)		
Health & Welfare	134,709	21,336	44,856	1,530	(66,987)	(66,987)		
Culture & Recreation	160,976	39,979	2,576	--	(118,421)	(118,421)		
Housing & Development	55,616	--	--	--	(55,616)	(55,616)		
Interest On Long-Term Debt	2,410	--	--	--	(2,410)	(2,410)		
Total Governmental Activities	<u>4,193,362</u>	<u>617,229</u>	<u>53,668</u>	<u>110,779</u>	<u>(3,411,686)</u>	<u>(3,411,686)</u>		
Total Primary Government	<u>\$ 4,193,362</u>	<u>\$ 617,229</u>	<u>\$ 53,668</u>	<u>\$ 110,779</u>	<u>(3,411,686)</u>	<u>(3,411,686)</u>		
Component Units								
Board Of Health	\$ 252,761	\$ 103,849	\$ 147,141	\$ --			\$ (1,771)	\$ --
Development Authority	33,544	--	--	--			--	(33,544)
Total Component Units	<u>\$ 286,305</u>	<u>\$ 103,849</u>	<u>\$ 147,141</u>	<u>\$ --</u>			<u>(1,771)</u>	<u>(33,544)</u>
General Revenues								
Taxes								
Real Property					2,192,382	2,192,382	--	--
Personal Property					336,886	336,886	--	--
Real Estate Transfer (Intangible)					17,918	17,918	--	--
Franchise					9,101	9,101	--	--
General Sales & Use					648,199	648,199	--	--
Selective Sales & Use					5	5	--	--
Business					197,934	197,934	--	--
Penalties & Interest On Delinquent Taxes					35,359	35,359	--	--
Investment Income					964	964	--	26
Miscellaneous					69,304	69,304	--	10
Gain On Disposition Of Capital Assets					10,752	10,752	--	--
Total General Revenues					<u>3,518,804</u>	<u>3,518,804</u>	<u>--</u>	<u>36</u>
Change In Net Assets					107,118	107,118	(1,771)	(33,508)
Net Assets - Beginning					3,526,956	3,526,956	172,844	198,301
Net Assets - Ending					<u>\$ 3,634,074</u>	<u>\$ 3,634,074</u>	<u>\$ 171,073</u>	<u>\$ 164,793</u>

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

WILCOX COUNTY, GEORGIA
Balance Sheet
Governmental Funds
September 30, 2012

	General	SPLOST 2006	SPLOST 2012	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash & Cash Equivalents	\$ 133,555	\$ 225,759	\$ 110,605	\$ 35,043	\$ 504,962
Receivables (Net Of Allowance For Uncollectibles)	188,229	--	42,759	34,941	265,929
Due From Other Funds	23,439	--	2,748	918	27,105
Total Assets	<u>\$ 345,223</u>	<u>\$ 225,759</u>	<u>\$ 156,112</u>	<u>\$ 70,902</u>	<u>\$ 797,996</u>
LIABILITIES & FUND EQUITY					
Liabilities					
Accounts Payable	330,946	--	18,231	37,965	387,142
Accrued Wages, Withholdings & Benefits	31,539	--	--	--	31,539
Due To Other Funds	3,616	--	--	23,489	27,105
Accrued Interest Payable	3,732	--	--	--	3,732
Deferred Revenue	102,719	--	--	--	102,719
Short-Term Notes Payable	700,000	--	--	--	700,000
Total Liabilities	<u>1,172,552</u>	<u>--</u>	<u>18,231</u>	<u>61,454</u>	<u>1,252,237</u>
Fund Balances					
Restricted	--	225,759	137,881	--	363,640
Assigned	--	--	--	25,116	25,116
Unassigned	(827,329)	--	--	(15,668)	(842,997)
Total Fund Balances	<u>(827,329)</u>	<u>225,759</u>	<u>137,881</u>	<u>9,448</u>	<u>(454,241)</u>
Total Liabilities & Fund Balances	<u>\$ 345,223</u>	<u>\$ 225,759</u>	<u>\$ 156,112</u>	<u>\$ 70,902</u>	

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	3,967,524
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	102,719
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.	68,551
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Capital Leases	\$ (18,954)
Compensated Absences	(4,796)
Net Pension Obligation	(11,729)
Closure & Post-Closure Care Costs	(15,000)
Total long-term liabilities	<u>(50,479)</u>
Net Assets Of Governmental Activities	<u>\$ 3,634,074</u>

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

WILCOX COUNTY, GEORGIA**Statement Of Revenues, Expenditures, & Changes In Fund Balances****Governmental Funds****For The Year Ended September 30, 2012**

	General	SPLOST 2006	SPLOST 2012	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 2,921,574	\$ 252,805	\$ 249,673	\$ 4,028	\$ 3,428,080
Licenses & Permits	31,525	--	--	--	31,525
Intergovernmental	52,622	74,766	--	23,595	150,983
Charges For Services	360,329	--	--	120,495	480,824
Fines & Forfeitures	91,153	--	--	13,727	104,880
Investment Income	866	888	--	98	1,852
Contributions & Donations	12,576	--	--	--	12,576
Miscellaneous	68,504	--	--	800	69,304
Total Revenues	<u>3,539,149</u>	<u>328,459</u>	<u>249,673</u>	<u>162,743</u>	<u>4,280,024</u>
EXPENDITURES					
Current					
General Government	687,825	--	--	--	687,825
Judicial	409,297	--	--	--	409,297
Public Safety	1,139,516	--	--	153,997	1,293,513
Public Works	860,819	--	--	--	860,819
Health & Welfare	128,038	--	--	--	128,038
Culture & Recreation	127,818	--	--	--	127,818
Housing & Development	56,313	--	--	--	56,313
Capital Outlay	--	379,405	25,938	--	405,343
Debt Service	9,170	49,874	30,926	--	89,970
Intergovernmental	--	52,961	54,928	--	107,889
Total Expenditures	<u>3,418,796</u>	<u>482,240</u>	<u>111,792</u>	<u>153,997</u>	<u>4,166,825</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>120,353</u>	<u>(153,781)</u>	<u>137,881</u>	<u>8,746</u>	<u>113,199</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	12,000	--	--	6,504	18,504
Transfers Out	(6,504)	--	--	(12,000)	(18,504)
Proceeds Of Capital Asset Dispositions	1,935	--	--	--	1,935
Capital Leases	30,753	--	--	--	30,753
Insurance Recoveries	8,817	--	--	--	8,817
Net Change In Fund Balances	167,354	(153,781)	137,881	3,250	154,704
Fund Balances - Beginning	(994,683)	379,540	--	6,198	(608,945)
Fund Balances - Ending	<u>\$ (827,329)</u>	<u>\$ 225,759</u>	<u>\$ 137,881</u>	<u>\$ 9,448</u>	<u>\$ (454,241)</u>

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

WILCOX COUNTY, GEORGIA
Reconciliation Of The Statement Of Revenues, Expenditures, & Changes In Fund Balances
Of Governmental Funds To The Statement Of Activities
For The Year Ended September 30, 2012

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

Net change in fund balances - total governmental funds reported in the *Statement Of Revenues, Expenditures, And Changes In Fund Balances - Governmental Funds* \$ 154,704

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	156,303
Depreciation Expense	(259,426)
	(103,123)

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) increases (decreases) net assets.

Cost Of Capital Assets Sold/Disposed	(5,380)
Accumulated Depreciation	5,380
	--

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 assets.

Taxes	9,704
	9,704

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 assets. Also, governmental funds report the effect of issuance costs, 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	(30,753)
Principal Repayments	
Capital Leases	59,509
Notes Payable	18,433
	47,189

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 assets.

Interest	448
Compensated Absences	3,174
Net Pension Obligation	(2,032)
Prepaid Items	(2,946)
	(1,356)

Change in net assets of governmental activities reported in the <i>Statement Of Activities</i>	\$ 107,118
--	------------

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

WILCOX COUNTY, GEORGIA
Statement Of Fiduciary Net Assets
Fiduciary Funds
September 30, 2012

	Will Duncan Private- Purpose Trust Fund	Agency Funds
ASSETS		
Cash & Cash Equivalents	\$ 137,454	\$ 298,797
Total Assets	<u>137,454</u>	<u>298,797</u>
LIABILITIES		
Due To Others	--	298,797
Total Liabilities	<u>--</u>	<u>298,797</u>
NET ASSETS		
Held In Trust For Pension Benefits & Other Purposes	<u>\$ 137,454</u>	<u>\$ --</u>

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

WILCOX COUNTY, GEORGIA
Statement Of Changes In Fiduciary Net Assets
Fiduciary Funds
September 30, 2012

	Will Duncan Private-Purpose Trust Fund
ADDITIONS	
Interest & Dividends	3,942
Total Additions	<u>3,942</u>
Changes In Net Assets	3,942
Net Assets - Beginning	133,512
NET ASSETS - ENDING	<u><u>\$ 137,454</u></u>

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

WILCOX COUNTY, GEORGIA
Notes To The Financial Statements
September 30, 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Wilcox County, Georgia 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.

As required by generally accepted accounting principles, these financial statements present the government, Wilcox County, Georgia, and its component units. Component units are legally separate entities for which the elected officials of the primary government are financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County.

Discretely Presented Component Units

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

Wilcox County Public Health Center
Rochelle, Georgia

The Wilcox County Development Authority 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 and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function, or segment, are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *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 that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. 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.

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

Property 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. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the County.

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 *SPLOST 2006 Fund* accounts for the proceeds of the special one percent special purpose sales tax which was adopted by the voters of Wilcox County for a period of six years ending March 31, 2012 for financing certain capital outlay projects. The County projects are the recreational complex, roads, streets, and bridges. The municipal projects are roads, streets, bridges, and acquisition and restoration of historical landmarks for the City of Abbeville; roads, streets, bridges, and the community center for the City of Pineview; roads, streets, and bridges for the City of Rochelle; and roads, streets, and bridges for the City of Pitts.

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

Additionally, the County reports the following fund types:

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

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

WILCOX COUNTY, GEORGIA
Notes To The Financial Statements
September 30, 2012

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

D. Assets, Liabilities and Equity

1. Deposits and Investments

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.

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.

2. Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either "due from/to other funds" (i.e., the current portion of interfund loans) or "advances from/to other funds" (i.e., the non-current portion of interfund loans). All other outstanding material balances between funds are reported as "due from/to other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, if any, are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance for uncollectibles.

Property taxes were levied on August 30, 2011, payable December 20, 2011, and attached as an enforceable lien on property as of January 1, 2011.

3. Inventories & 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 include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) and are reported in the applicable governmental or business-type activities columns in the government-

WILCOX COUNTY, GEORGIA
Notes To The Financial Statements
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wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost which exceeds certain capitalization thresholds and has an estimated useful life in excess of two years. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. All general infrastructure assets acquired or constructed after September 30, 2003 are reported in the government-wide financial statements. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the primary government, as well as the component units, 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 & Equipment	\$ 5,000	3-15
Improvements	\$ 5,000	10-20
Public Domain Infrastructure	\$ 25,000	15-50
Water & Sewer Systems	\$ 5,000	15-50

5. *Compensated Absences*

Vacation and sick pay is accounted for when paid. Employees are allowed to carryover one week of sick pay. However, the County does not pay for unused sick time. Annual vacation pay cannot be accumulated and is forfeited on the anniversary date of each employee. The County allows employees to cash in unused vacation pay prior to their anniversary date.

6. *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 assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond 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.

7. *Fund Balance*

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balance is classified 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.

WILCOX COUNTY, GEORGIA
Notes To The Financial Statements
September 30, 2012

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 Board of County Commissioners can establish a fund balance commitment and is the County's highest level of decision making authority.

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.

WILCOX COUNTY, GEORGIA
Notes To The Financial Statements
September 30, 2012

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except the capital projects funds, which adopt project-length budgets. All annual appropriations lapse at fiscal year end.

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

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

B. Excess of Expenditures Over Appropriations

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

	<u>Budget</u>	<u>Actual</u>	<u>Excess</u>
General Fund			
Tax Assessor	\$ 110,996	\$ 117,019	\$ (6,023)
Building & Plant	71,500	93,578	(22,078)
Clerk Of Superior Court	139,272	146,788	(7,516)
Magistrate Court	56,897	57,382	(485)
Public Defender	4,500	5,691	(1,191)
Sheriff	467,651	610,223	(142,572)
Jail	261,812	269,067	(7,255)
Fire	5,000	10,000	(5,000)
Coroner	13,660	16,140	(2,480)
Solid Waste & Recycling	196,000	198,087	(2,087)
Closure & Post-closure Care	10,000	12,200	(2,200)
Other Health & Welfare	32,404	32,405	(1)
Recreation	78,175	101,521	(23,346)
FSA Soil Conservation	--	1,445	(1,445)
County Extension	36,255	39,497	(3,242)
Debt Service	--	9,170	(9,170)
Transfers Out	1,000	6,504	(5,504)
E-911 Special Revenue Fund	105,500	123,200	(17,700)
Sheriff's Drug Special Revenue Fund	24,390	25,389	(999)

C. Deficit Fund Equity

The following funds had deficit fund equity at September 30, 2012:

General Fund	\$ 827,329
E-911 Special Revenue Fund	15,668

WILCOX COUNTY, GEORGIA
Notes To The Financial Statements
September 30, 2012

III. DETAILED NOTES ON ALL FUNDS

A. Deposits & Investments

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, 2012, the County's entire bank balance was insured or collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

B. Receivables

Receivables at year-end for the County's individual major funds and nonmajor funds in the aggregate, including applicable allowances for uncollectible accounts, were as follows:

	General	SPLOST 2012	Nonmajor Governmental Funds	Total
Receivables:				
Current				
Taxes	\$ 170,578	\$ --	\$ 385	\$ 170,963
Accounts	9,871	--	34,556	44,427
Intergovernmental	16,900	42,759	--	59,659
Gross Receivables	197,349	42,759	34,941	275,049
Less: Allowance For Uncollectibles	(9,120)	--	--	(9,120)
	<u>\$ 188,229</u>	<u>\$ 42,759</u>	<u>\$ 34,941</u>	<u>\$ 265,929</u>

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred revenue* and *unearned revenue* reported in the governmental funds were as follows:

	<u>Unavailable</u>
Property Taxes (General Fund)	<u>\$ 102,719</u>
	<u>\$ 102,719</u>

WILCOX COUNTY, GEORGIA
Notes To The Financial Statements
September 30, 2012

C. Capital Assets

Capital asset activity for the year ended September 30, 2012, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 334,755	\$ --	\$ --	\$ 334,755
Construction in progress	617,763	90,050	--	707,813
Total capital assets, not being depreciated	<u>952,518</u>	<u>90,050</u>	<u>--</u>	<u>1,042,568</u>
Capital assets, being depreciated:				
Buildings	2,197,085	--	--	2,197,085
Infrastructure	1,741,090	--	--	1,741,090
Improvements other than buildings	181,314	--	--	181,314
Machinery & equipment	2,546,259	66,253	(5,380)	2,607,132
Total capital assets, being depreciated	<u>6,665,748</u>	<u>66,253</u>	<u>(5,380)</u>	<u>6,726,621</u>
Less accumulated depreciation for:				
Buildings	(1,311,186)	(59,119)	--	(1,370,305)
Infrastructure	(178,575)	(43,528)	--	(222,103)
Improvements other than buildings	(83,726)	(15,214)	--	(98,940)
Machinery & equipment	(1,974,132)	(141,565)	5,380	(2,110,317)
Total accumulated depreciation	<u>(3,547,619)</u>	<u>(259,426)</u>	<u>5,380</u>	<u>(3,801,665)</u>
Total capital assets, being depreciated, net	<u>3,118,129</u>	<u>(193,173)</u>	<u>--</u>	<u>2,924,956</u>
Governmental activities capital assets, net	<u>\$ 4,070,647</u>	<u>\$ (103,123)</u>	<u>\$ --</u>	<u>\$ 3,967,524</u>

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

Governmental activities	
General Government	\$ 33,882
Judicial	1,152
Public Safety	84,158
Public Works	97,431
Health and Welfare	6,755
Culture and Recreation	36,048
Total depreciation expense - governmental activities	<u>\$ 259,426</u>

WILCOX COUNTY, GEORGIA
Notes To The Financial Statements
September 30, 2012

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of September 30, 2012 is as follows:

Due from / to other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	\$ 23,439
SPLOST 2012 Capital Projects Fund	General Fund	2,748
Nonmajor Governmental Funds	General Fund	868
Nonmajor Governmental Funds	Nonmajor Governmental Funds	50
		<u>\$ 27,105</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. A Nonmajor Governmental Fund owes the General Fund \$21,604 for E-911 expenditures financed by the General Fund. The General Fund owes the SPLOST 2012 Fund \$2,748 for expenditures originally categorized as SPLOST projects which were subsequently re-classified as General Fund expenditures after year-end. The balance will be reimbursed by the General Fund.

Interfund transfers:

Transfer In	Transfer Out	Amount
General Fund	Nonmajor Governmental Funds	\$ 12,000
Nonmajor Governmental Funds	General Fund	6,504
		<u>\$ 18,504</u>

A Nonmajor Governmental Fund transferred \$12,000 to the General Fund to finance prior year jail expenditures. The General Fund transferred \$4,504 to a Nonmajor Governmental Fund to finance E-911 operations. The General Fund transferred \$2,000 to a Nonmajor Governmental Fund to finance fire operations.

E. Short-Term Debt

The County entered into note agreements to finance maintenance and operations. Short-term liability activity for the year ended September 30, 2012 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
Notes Payable	\$ 700,000	\$ 700,000	\$ (700,000)	\$ 700,000
	<u>\$ 700,000</u>	<u>\$ 700,000</u>	<u>\$ (700,000)</u>	<u>\$ 700,000</u>

WILCOX COUNTY, GEORGIA
Notes To The Financial Statements
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F. Operating Leases

Operating Leases. The County leases communications equipment under noncancelable operating leases. Total costs for such leases were \$3,984 for the year ended September 30, 2012. The future minimum lease payments for these leases are as follows:

Year Ending September 30	Governmental Activities
2013	\$ 2,967
Total	<u>\$ 2,967</u>

G. Capital Leases

Capital Leases. The County has entered into lease agreements as lessee for financing the acquisition of capital assets. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

Capital assets subject to lease obligations at September 30, 2012 were as follows:

	Governmental Activities
Machinery and Equipment	\$ 30,753
Less: Accumulated Depreciation	(6,151)
Total	<u>\$ 24,602</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2012 were as follows:

Year Ending September 30	Governmental Activities
2013	\$ 13,754
2014	4,660
2015	540
Total Minimum Lease Payments	<u>18,954</u>
Less: Amounts Representing Interest	--
Present Value Of Minimum Lease Payments	<u>\$ 18,954</u>

WILCOX COUNTY, GEORGIA
Notes To The Financial Statements
September 30, 2012

Changes in General Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2012, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 7,970	\$ --	\$ (3,174)	\$ 4,796	\$ --
Net Pension Obligation	9,697	2,032	--	11,729	--
Capital Leases	47,710	30,753	(59,509)	18,954	13,754
Notes Payable	18,433	--	(18,433)	--	--
Closure & Post-Closure Care Costs	15,000	--	--	15,000	--
	<u>\$ 98,810</u>	<u>\$ 32,785</u>	<u>\$ (81,116)</u>	<u>\$ 50,479</u>	<u>\$ 13,754</u>

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

H. Landfill Closure & Post-Closure Care Cost

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for five years after closure. The County stopped accepting waste on April 8, 1994 and is awaiting final approval of closure. The County continues to pay approximately \$18,000 annually for monitoring and engineers estimate this amount will continue to be paid for the next few years. This period cannot be determined. The County estimates a liability of \$15,000 for methane and groundwater remediation costs. This amount is not reported in the fund financial statements because it is not expected to be paid with expendable available financial resources. Actual costs may be higher due to inflation, deflation, changes in technology, or changes in regulation.

I. Fund Balances

	General	SPLOST 2006	SPLOST 2012	Other Governmental Funds	Total Governmental Funds
Fund Balances					
Restricted					
Capital Outlay	\$ --	\$ 225,759	\$ 137,881	\$ --	\$ 363,640
	--	225,759	137,881	--	363,640
Assigned					
Public Safety	--	--	--	25,116	25,116
	--	--	--	25,116	25,116
Unassigned, Reported In					
General Fund	(827,329)	--	--	--	(827,329)
Special Revenue Funds	--	--	--	(15,668)	(15,668)
	<u>(827,329)</u>	<u>--</u>	<u>--</u>	<u>(15,668)</u>	<u>(842,997)</u>
Total Fund Balances	<u>\$ (827,329)</u>	<u>\$ 225,759</u>	<u>\$ 137,881</u>	<u>\$ 9,448</u>	<u>\$ (454,241)</u>

IV. OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. Settled claims from these risks have not exceeded insurance coverage for the past three years. To cover the risks, the County is a member of the Association County Commissioners of Georgia - Interlocal Risk Management Agency (ACCG-IRMA). The ACCG-IRMA operates under the authority of O.C.G.A. 36-85-1 et Seq. and administers group self-insurance funds, which receive contributions of its members in order to pool the risks of general liability, motor vehicle liability and property damage. Through participation in the agency, members jointly purchase insurance with other counties participating in and belonging to the agency and are coinsured under master policies with the total premium apportioned among the participants. The County is jointly and severally liable for all legal obligations of the funds which arise out of an event which occurs while the County is a member of the fund. The County's deductibles for coverage range from \$1,000 to \$2,500 with various limits of liability up to \$1,000,000 for liability and \$8,328,699 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.

B. Commitments and Contingencies

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

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

Wilcox County contracted with Crisp Regional Hospital to operate a county-wide ambulance service. The County pays Crisp Regional Hospital its costs and expenses in operating the EMS, adjusted to the Hospital's net after the deduction of the actual income received from customers, state and federal sources. There is an annual settlement based upon the Hospital's June 30 annual audit. The settlement amount for the June 30, 2012 year end of the Hospital was \$118,293 and is included in the County's accounts payable at September 30, 2012.

If the Hospital's costs and expenses to operate the EMS exceed revenues from customers, state and federal sources for the period July, August, and September 2012 a contingent liability would exist. The amount of this contingent liability for the three month period is unknown. The County does not expect it to be significant to the financial statements.

WILCOX COUNTY, GEORGIA
Notes To The Financial Statements
September 30, 2012

C. Pensions

Plan Description

The County sponsors the Association of County Commissioners of Georgia Restated Pension Plan for Wilcox County Employees (The Plan), which is a defined benefit pension plan. The Plan provides retirement, disability, and death benefits to plan participants and beneficiaries. The Plan, through execution of the adoption agreement, is affiliated 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 Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of The Plan, as provided in Section 19.02 of the ACCG Plan document. A financial report for the Wilcox County Defined Benefit Plan may be obtained by writing to Wilcox County, Georgia, Abbeville, Georgia 31001.

Funding Policy

The County employees are not required to contribute to the Plan. The County is required to contribute an actuarially determined amount annually to the Plan's trust. The contribution is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in the State of Georgia statutes. As approved by the trustees, the required contribution for 2011, \$88,895, was the minimum contribution less accumulated contribution credits.

Annual Pension Cost & Net Pension Obligation

For 2011, the County's annual pension cost was \$90,927. The required and actual contributions were \$88,895.

Annual Required Contribution (ARC)	\$ 90,979
Interest On Net Pension Obligation	752
Adjustment To ARC	<u>(804)</u>
Annual Pension Cost	90,927
Contributions Made	<u>(88,895)</u>
Increase (Decrease) In Net Pension Obligation	2,032
Net Pension Obligation Beginning Of Year	<u>9,697</u>
Net Pension Obligation End Of Year	<u><u>\$ 11,729</u></u>

Three Year Trend Information

<u>Plan Year</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
2009	\$ 82,585	45 %	\$ 11,695
2010	88,167	102	9,697
2011	90,927	98	11,729

The required contribution was determined as part of the January 1, 2011 actuarial valuation, using the projected unit credit actuarial cost method. The actuarial assumptions included (a) 7.75% investment rate of return and (b) projected salary increases of 4.0%-6.5% based on age. Both (a) and (b) included an inflation component of 3%. The actuarial value of Plan assets was determined using techniques that smooth the effect of random variations in financial market values of investments. The unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period as of January 1, 2011 was 8 years.

WILCOX COUNTY, GEORGIA
Notes To The Financial Statements
September 30, 2012

Funded Status & Funding Progress

As of January 1, 2011, the most recent actuarial valuation date, the plan was 71.1% funded. The actuarial accrued liability for benefits was \$1,192,130, and the actuarial value of assets was \$848,131, resulting in an unfunded actuarial accrued liability (UAAL) of \$343,999. The covered payroll (annual payroll of active employees covered by the plan) was \$1,041,384, and the ratio of the UAAL to the covered payroll was 33.0%.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

D. 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, 2012, the County paid \$4,330 in such dues. Membership in a Regional Commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of Regional Commissions in Georgia. The Regional Commission Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of the Regional Commissions. Separate financial statements may be obtained from:

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

**REQUIRED SUPPLEMENTARY
INFORMATION**

WILCOX COUNTY, GEORGIA

General Fund

**Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended September 30, 2012**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 3,061,248	\$ 3,061,248	\$ 2,921,574	\$ (139,674)
Licenses & Permits	15,300	15,300	31,525	16,225
Intergovernmental	95,000	95,000	52,622	(42,378)
Charges For Services	162,000	162,000	360,329	198,329
Fines & Forfeitures	126,000	126,000	91,153	(34,847)
Interest Revenue	2,000	2,000	866	(1,134)
Contributions & Donations	--	--	12,576	12,576
Miscellaneous	54,600	54,600	68,504	13,904
Total Revenues	<u>3,516,148</u>	<u>3,516,148</u>	<u>3,539,149</u>	<u>23,001</u>
EXPENDITURES				
Governing Body	286,969	286,969	241,373	45,596
Elections	83,805	83,805	78,042	5,763
Tax Commissioner	164,020	164,020	157,813	6,207
Tax Assessor	110,996	110,996	117,019	(6,023)
Building & Plant	71,500	71,500	93,578	(22,078)
Superior Court	74,054	74,054	72,912	1,142
Clerk Of Superior Court	139,272	139,272	146,788	(7,516)
Magistrate Court	56,897	56,897	57,382	(485)
Probate Court	141,282	141,282	126,524	14,758
Public Defender	4,500	4,500	5,691	(1,191)
Sheriff	467,651	467,651	610,223	(142,572)
Jail	261,812	261,812	269,067	(7,255)
Fire	5,000	5,000	10,000	(5,000)
Emergency Medical Services	365,000	365,000	221,175	143,825
Coroner	13,660	13,660	16,140	(2,480)
E-911	982	982	--	982
Emergency Management	12,921	12,921	12,911	10
Highways & Streets	654,479	654,479	585,901	68,578
Solid Waste & Recycling	196,000	196,000	198,087	(2,087)
Closure & Post-closure Care	10,000	10,000	12,200	(2,200)
Maintenance & Shop	95,770	95,770	64,631	31,139
Vital Statistics	150	150	--	150
DFACS	12,920	12,920	6,751	6,169
Transit System Vans	96,263	96,263	88,882	7,381
Other Health & Welfare	32,404	32,404	32,405	(1)
Recreation	78,175	78,175	101,521	(23,346)
Agri-Center	9,150	9,150	7,269	1,881
Community Service Center	16,300	16,300	5,938	10,362
FSA Soil Conservation	--	--	1,445	(1,445)
Libraries	11,645	11,645	11,645	--
County Extension	36,255	36,255	39,497	(3,242)
Forest Services	16,816	16,816	16,816	--
Debt Service	--	--	9,170	(9,170)
Total Expenditures	<u>3,526,648</u>	<u>3,526,648</u>	<u>3,418,796</u>	<u>107,852</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>(10,500)</u>	<u>(10,500)</u>	<u>120,353</u>	<u>130,853</u>

WILCOX COUNTY, GEORGIA

General Fund

**Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended September 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING SOURCES (USES)				
Transfers In				
Jail Special Revenue Fund	--	--	12,000	12,000
E-911 Special Revenue Fund	--	--	(4,504)	(4,504)
Cedar Creek Fire Special Revenue Fund	(1,000)	(1,000)	(2,000)	(1,000)
Proceeds Of Capital Asset Dispositions	1,500	1,500	1,935	435
Capital Leases	--	--	30,753	30,753
Insurance Recoveries	10,000	10,000	8,817	(1,183)
Total Other Financing Sources (Uses)	<u>10,500</u>	<u>10,500</u>	<u>47,001</u>	<u>36,501</u>
Net Change In Fund Balances	--	--	167,354	167,354
Fund Balances - Beginning	(994,683)	(994,683)	(994,683)	--
Fund Balances - Ending	<u>\$ (994,683)</u>	<u>\$ (994,683)</u>	<u>\$ (827,329)</u>	<u>\$ 167,354</u>

WILCOX COUNTY, GEORGIA
Pension Plan
Schedule Of Funding Progress
September 30, 2012

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a % of Covered Payroll</u>
1/1/2009	\$ 689,312	\$ 971,356	\$ 282,044	71.0 %	\$ 856,814	32.9 %
1/1/2010	742,997	1,081,784	338,787	68.7	941,898	36.0
1/1/2011	848,131	1,192,130	343,999	71.1	1,041,384	33.0

WILCOX COUNTY, GEORGIA
Notes To The Required Supplementary Information
September 30, 2012

A. Budgetary Information

The annual budget of the General Fund was adopted on a basis consistent with generally accepted accounting principles.

**COMBINING & INDIVIDUAL FUND
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.

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 2006 Fund - This fund accounts for the proceeds of the special one percent special purpose sales tax which was adopted by the voters of Wilcox County for a period of six years ending March 31, 2012 for financing certain capital outlay projects. The County projects are the recreational complex, roads, streets, and bridges. The municipal projects are roads, streets, bridges, and acquisition and restoration of historical landmarks for the City of Abbeville; roads, streets, bridges, and the community center for the City of Pineview; roads, streets, and bridges for the City of Rochelle; and roads, streets, and bridges for the City of Pitts.

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

WILCOX COUNTY, GEORGIA
General Fund
Schedule Of Assets, Liabilities, & Fund Balances
September 30, 2012 & 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash & Cash Equivalents	\$ 133,555	\$ 118,552
Receivables (Net Of Allowance For Uncollectibles)		
Taxes	161,458	159,439
Accounts	9,871	5,805
Intergovernmental	16,900	28,220
Due From Other Funds		
E-911 Special Revenue Fund	21,604	19,735
Cedar Creek Fire Special Revenue Fund	1,696	1,330
Drug Abuse Treatment Special Revenue Fund	50	50
Juvenile Services Special Revenue Fund	89	433
Total Assets	<u>\$ 345,223</u>	<u>\$ 333,564</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	\$ 330,946	\$ 452,206
Accrued Wages, Withholdings & Benefits	31,539	43,599
Due To Other Funds		
Cedar Creek Fire Special Revenue Fund	868	868
SPLOST 2006 Capital Projects Fund	--	34,347
SPLOST 2012 Capital Projects Fund	2,748	--
Accrued Interest Payable	3,732	4,212
Deferred Revenue		
Property Taxes	102,719	93,015
Short-Term Notes Payable	700,000	700,000
Total Liabilities	<u>1,172,552</u>	<u>1,328,247</u>
Fund Balances		
Unassigned	(827,329)	(994,683)
Total Fund Balances	<u>(827,329)</u>	<u>(994,683)</u>
Total Liabilities & Fund Balances	<u>\$ 345,223</u>	<u>\$ 333,564</u>

WILCOX COUNTY, GEORGIA**General Fund****Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended September 30, 2012 & 2011**

	<u>2012</u>	<u>2011</u>
REVENUES		
Taxes	\$ 2,921,574	\$ 2,880,379
Licenses & Permits	31,525	28,619
Intergovernmental	52,622	61,677
Charges For Services	360,329	644,510
Fines & Forfeitures	91,153	100,854
Interest Revenue	866	817
Contributions & Donations	12,576	800
Miscellaneous	68,504	53,255
Total Revenues	<u>3,539,149</u>	<u>3,770,911</u>
EXPENDITURES		
Current		
General Government	687,825	751,940
Judicial	409,297	411,748
Public Safety	1,139,516	1,470,668
Public Works	860,819	924,978
Health & Welfare	128,038	158,923
Culture & Recreation	127,818	133,845
Housing & Development	56,313	55,417
Debt Service	9,170	61,644
Total Expenditures	<u>3,418,796</u>	<u>3,969,163</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>120,353</u>	<u>(198,252)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
Jail Special Revenue Fund	12,000	--
Transfers Out		
E-911 Special Revenue Fund	(4,504)	--
Cedar Creek Fire Special Revenue Fund	(2,000)	--
Proceeds Of Capital Asset Dispositions	1,935	--
Capital Leases	30,753	--
Insurance Recoveries	8,817	7,891
Total Other Financing Sources (Uses)	<u>47,001</u>	<u>7,891</u>
Net Change In Fund Balances	167,354	(190,361)
Fund Balances - Beginning	(994,683)	(804,322)
Fund Balances - Ending	<u>\$ (827,329)</u>	<u>\$ (994,683)</u>

WILCOX COUNTY, GEORGIA
SPLOST 2006 Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
September 30, 2012 & 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash & Cash Equivalents	\$ 225,759	\$ 477,392
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	--	42,836
Due From Other Funds		
General Fund	--	34,347
Total Assets	<u>\$ 225,759</u>	<u>\$ 554,575</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	\$ --	\$ 175,035
Total Liabilities	<u>--</u>	<u>175,035</u>
Fund Balances		
Restricted	<u>225,759</u>	<u>379,540</u>
Total Fund Balances	<u>225,759</u>	<u>379,540</u>
Total Liabilities & Fund Balances	<u>\$ 225,759</u>	<u>\$ 554,575</u>

WILCOX COUNTY, GEORGIA
SPLOST 2006 Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended September 30, 2012 & 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
Taxes	\$ 252,805	\$ 502,277
Intergovernmental	74,766	148,444
Interest Revenue	888	893
Total Revenues	<u>328,459</u>	<u>651,614</u>
EXPENDITURES		
Capital Outlay	379,405	327,202
Debt Service	49,874	82,093
Intergovernmental	52,961	208,848
Total Expenditures	<u>482,240</u>	<u>618,143</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>(153,781)</u>	<u>33,471</u>
Net Change In Fund Balances	(153,781)	33,471
Fund Balances - Beginning	379,540	346,069
Fund Balances - Ending	<u>\$ 225,759</u>	<u>\$ 379,540</u>

WILCOX COUNTY, GEORGIA
SPLOST 2012 Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
September 30, 2012 & 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash & Cash Equivalents	\$ 110,605	\$ --
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	42,759	--
Due From Other Funds		
General Fund	2,748	--
Total Assets	<u>\$ 156,112</u>	<u>\$ --</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	\$ 18,231	\$ --
Total Liabilities	<u>18,231</u>	<u>--</u>
Fund Balances		
Restricted	137,881	--
Total Fund Balances	<u>137,881</u>	<u>--</u>
Total Liabilities & Fund Balances	<u>\$ 156,112</u>	<u>\$ --</u>

WILCOX COUNTY, GEORGIA
SPLOST 2012 Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended September 30, 2012 & 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
Taxes	\$ 249,673	\$ --
Total Revenues	<u>249,673</u>	<u>--</u>
EXPENDITURES		
Capital Outlay	25,938	--
Debt Service	30,926	--
Intergovernmental	54,928	--
Total Expenditures	<u>111,792</u>	<u>--</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>137,881</u>	<u>--</u>
OTHER FINANCING SOURCES (USES)		
Capital Leases	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>
Net Change In Fund Balances	<u>137,881</u>	<u>--</u>
Fund Balances - Beginning	--	--
Fund Balances - Ending	<u>\$ 137,881</u>	<u>\$ --</u>

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Nonmajor Governmental Funds

Special Revenue Funds

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

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

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

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

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

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

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

WILCOX COUNTY, GEORGIA
Combining Schedule Of Assets, Liabilities, & Fund Balances
Nonmajor Governmental Funds
September 30, 2012

	E-911	Cedar Creek Fire
ASSETS		
Cash & Cash Equivalents	\$ 9,345	\$ 5,870
Receivables (Net Of Allowance For Uncollectibles)	34,556	385
Due From Other Funds	--	868
Total Assets	\$ 43,901	\$ 7,123
LIABILITIES & FUND EQUITY		
Liabilities		
Accounts Payable	\$ 37,965	\$ --
Due To Other Funds	21,604	1,696
Total Liabilities	59,569	1,696
Fund Balances		
Restricted	--	--
Assigned	--	5,427
Unassigned	(15,668)	--
Total Fund Balances	(15,668)	5,427
Total Liabilities & Fund Balances	\$ 43,901	\$ 7,123

Special Revenue Funds

Jail	Drug Abuse Treatment	Juvenile Services	Sheriff's Drug	Total	Total Nonmajor Governmental Funds
\$ 698	\$ 12,403	\$ 5,797	\$ 930	\$ 35,043	\$ 35,043
--	--	--	--	34,941	34,941
--	--	50	--	918	918
<u>\$ 698</u>	<u>\$ 12,403</u>	<u>\$ 5,847</u>	<u>\$ 930</u>	<u>\$ 70,902</u>	<u>\$ 70,902</u>
\$ --	\$ --	\$ --	\$ --	\$ 37,965	\$ 37,965
--	100	89	--	23,489	23,489
--	100	89	--	61,454	61,454
--	--	--	--	--	--
698	12,303	5,758	930	25,116	25,116
--	--	--	--	(15,668)	(15,668)
698	12,303	5,758	930	9,448	9,448
<u>\$ 698</u>	<u>\$ 12,403</u>	<u>\$ 5,847</u>	<u>\$ 930</u>	<u>\$ 70,902</u>	<u>\$ 70,902</u>

WILCOX COUNTY, GEORGIA
Combining Schedule Of Revenues, Expenditures, & Changes In
Fund Balances
Nonmajor Governmental Funds
September 30, 2012

	E-911	Cedar Creek Fire
REVENUES		
Taxes	\$ --	\$ 4,028
Intergovernmental	--	--
Charges For Services	120,495	--
Fines & Forfeitures	--	--
Interest Revenue	52	16
Miscellaneous	--	--
Total Revenues	120,547	4,044
EXPENDITURES		
Current		
Public Safety	123,200	5,408
Total Expenditures	123,200	5,408
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(2,653)	(1,364)
OTHER FINANCING SOURCES (USES)		
Transfers In	4,504	2,000
Transfers Out	--	--
Total Other Financing Sources (Uses)	4,504	2,000
Net Change In Fund Balances	1,851	636
Fund Balances - Beginning	(17,519)	4,791
Fund Balances - Ending	\$ (15,668)	\$ 5,427

Special Revenue Funds					
Jail	Drug Abuse Treatment	Juvenile Services	Sheriff's Drug	Total	Total Nonmajor Governmental Funds
\$ --	\$ --	\$ --	\$ --	\$ 4,028	\$ 4,028
--	--	--	23,595	23,595	23,595
--	--	--	--	120,495	120,495
8,281	4,996	450	--	13,727	13,727
--	30	--	--	98	98
--	--	--	800	800	800
<u>8,281</u>	<u>5,026</u>	<u>450</u>	<u>24,395</u>	<u>162,743</u>	<u>162,743</u>
--	--	--	25,389	153,997	153,997
--	--	--	<u>25,389</u>	<u>153,997</u>	<u>153,997</u>
<u>8,281</u>	<u>5,026</u>	<u>450</u>	<u>(994)</u>	<u>8,746</u>	<u>8,746</u>
--	--	--	--	6,504	6,504
(12,000)	--	--	--	(12,000)	(12,000)
<u>(12,000)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(5,496)</u>	<u>(5,496)</u>
(3,719)	5,026	450	(994)	3,250	3,250
4,417	7,277	5,308	1,924	6,198	6,198
<u>\$ 698</u>	<u>\$ 12,303</u>	<u>\$ 5,758</u>	<u>\$ 930</u>	<u>\$ 9,448</u>	<u>\$ 9,448</u>

WILCOX COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
September 30, 2012 & 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash & Cash Equivalents	\$ 9,345	\$ 14,872
Receivables (Net Of Allowance For Uncollectibles)		
Accounts	34,556	28,767
Total Assets	<u>\$ 43,901</u>	<u>\$ 43,639</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	\$ 37,965	\$ 41,423
Due To Other Funds		
General Fund	21,604	19,735
Total Liabilities	<u>59,569</u>	<u>61,158</u>
Fund Balances		
Unassigned	<u>(15,668)</u>	<u>(17,519)</u>
Total Fund Balances	<u>(15,668)</u>	<u>(17,519)</u>
Total Liabilities & Fund Balances	<u>\$ 43,901</u>	<u>\$ 43,639</u>

WILCOX COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended September 30, 2012 & 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
Charges For Services	\$ 120,495	\$ 125,672
Interest Revenue	52	157
Total Revenues	<u>120,547</u>	<u>125,829</u>
EXPENDITURES		
Current		
Public Safety	123,200	132,964
Total Expenditures	<u>123,200</u>	<u>132,964</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>(2,653)</u>	<u>(7,135)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	4,504	--
Total Other Financing Sources (Uses)	<u>4,504</u>	<u>--</u>
Net Change In Fund Balances	1,851	(7,135)
Fund Balances - Beginning	(17,519)	(10,384)
Fund Balances - Ending	<u>\$ (15,668)</u>	<u>\$ (17,519)</u>

WILCOX COUNTY, GEORGIA

E-911 Special Revenue Fund

Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual

For The Year Ended September 30, 2012

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Charges For Services	\$ 105,200	\$ 120,495	\$ 15,295
Interest Revenue	300	52	(248)
Total Revenues	<u>105,500</u>	<u>120,547</u>	<u>15,047</u>
EXPENDITURES			
Current			
Public Safety	105,500	123,200	(17,700)
Total Expenditures	<u>105,500</u>	<u>123,200</u>	<u>(17,700)</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>--</u>	<u>(2,653)</u>	<u>(2,653)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	--	4,504	4,504
Total Other Financing Sources (Uses)	<u>--</u>	<u>4,504</u>	<u>4,504</u>
Net Change In Fund Balances	<u>--</u>	<u>1,851</u>	<u>1,851</u>
Fund Balances - Beginning	(17,519)	(17,519)	--
Fund Balances - Ending	<u>\$ (17,519)</u>	<u>\$ (15,668)</u>	<u>\$ 1,851</u>

WILCOX COUNTY, GEORGIA
Cedar Creek Fire Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
September 30, 2012 & 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash & Cash Equivalents	\$ 5,870	\$ 5,253
Receivables (Net Of Allowance For Uncollectibles)		
Taxes	385	--
Due From Other Funds		
General Fund	868	868
Total Assets	<u>\$ 7,123</u>	<u>\$ 6,121</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Due To Other Funds		
General Fund	\$ 1,696	\$ 1,330
Total Liabilities	<u>1,696</u>	<u>1,330</u>
Fund Balances		
Assigned	<u>5,427</u>	<u>4,791</u>
Total Fund Balances	<u>5,427</u>	<u>4,791</u>
Total Liabilities & Fund Balances	<u>\$ 7,123</u>	<u>\$ 6,121</u>

WILCOX COUNTY, GEORGIA
Cedar Creek Fire Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended September 30, 2012 & 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
Taxes	\$ 4,028	\$ 3,978
Interest Revenue	16	16
Total Revenues	<u>4,044</u>	<u>3,994</u>
EXPENDITURES		
Current		
Public Safety	5,408	2,520
Total Expenditures	<u>5,408</u>	<u>2,520</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>(1,364)</u>	<u>1,474</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	2,000	--
Total Other Financing Sources (Uses)	<u>2,000</u>	<u>--</u>
Net Change In Fund Balances	636	1,474
Fund Balances - Beginning	4,791	3,317
Fund Balances - Ending	<u>\$ 5,427</u>	<u>\$ 4,791</u>

WILCOX COUNTY, GEORGIA

Cedar Creek Fire Special Revenue Fund

Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual

For The Year Ended September 30, 2012

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Taxes	\$ 4,685	\$ 4,028	\$ (657)
Interest Revenue	150	16	(134)
Total Revenues	<u>4,835</u>	<u>4,044</u>	<u>(791)</u>
EXPENDITURES			
Current			
Public Safety	<u>5,835</u>	<u>5,408</u>	<u>427</u>
Total Expenditures	<u>5,835</u>	<u>5,408</u>	<u>427</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>(1,000)</u>	<u>(1,364)</u>	<u>(364)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	<u>1,000</u>	<u>2,000</u>	<u>1,000</u>
Total Other Financing Sources (Uses)	<u>1,000</u>	<u>2,000</u>	<u>1,000</u>
Net Change In Fund Balances	<u>--</u>	<u>636</u>	<u>636</u>
Fund Balances - Beginning	<u>4,791</u>	<u>4,791</u>	<u>--</u>
Fund Balances - Ending	<u>\$ 4,791</u>	<u>\$ 5,427</u>	<u>\$ 636</u>

WILCOX COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
September 30, 2012 & 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash & Cash Equivalents	\$ 698	\$ 4,417
Total Assets	<u>\$ 698</u>	<u>\$ 4,417</u>
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	\$ 698	\$ 4,417
Total Fund Balances	<u>698</u>	<u>4,417</u>
Total Liabilities & Fund Balances	<u>\$ 698</u>	<u>\$ 4,417</u>

WILCOX COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended September 30, 2012 & 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
Fines & Forfeitures	\$ 8,281	\$ 8,168
Interest Revenue	--	1
Total Revenues	<u>8,281</u>	<u>8,169</u>
EXPENDITURES		
Current		
Public Safety	--	5,776
Total Expenditures	--	5,776
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>8,281</u>	<u>2,393</u>
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(12,000)	--
Total Other Financing Sources (Uses)	(12,000)	--
Net Change In Fund Balances	(3,719)	2,393
Fund Balances - Beginning	4,417	2,024
Fund Balances - Ending	<u>\$ 698</u>	<u>\$ 4,417</u>

WILCOX COUNTY, GEORGIA

Jail Special Revenue Fund

Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual

For The Year Ended September 30, 2012

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	\$ 8,250	\$ 8,281	\$ 31
Interest Revenue	100	--	(100)
Total Revenues	<u>8,350</u>	<u>8,281</u>	<u>(69)</u>
EXPENDITURES			
Current			
Public Safety	<u>8,350</u>	<u>--</u>	<u>8,350</u>
Total Expenditures	<u>8,350</u>	<u>--</u>	<u>8,350</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>--</u>	<u>8,281</u>	<u>8,281</u>
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	<u>--</u>	<u>(12,000)</u>	<u>(12,000)</u>
Total Other Financing Sources (Uses)	<u>--</u>	<u>(12,000)</u>	<u>(12,000)</u>
Net Change In Fund Balances	<u>--</u>	<u>(3,719)</u>	<u>(3,719)</u>
Fund Balances - Beginning	4,417	4,417	--
Fund Balances - Ending	<u>\$ 4,417</u>	<u>\$ 698</u>	<u>\$ (3,719)</u>

WILCOX COUNTY, GEORGIA
Drug Abuse Treatment Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
September 30, 2012 & 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash & Cash Equivalents	\$ 12,403	\$ 7,377
Total Assets	<u>\$ 12,403</u>	<u>\$ 7,377</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Due To Other Funds		
General Fund	\$ 50	\$ 50
Drug Abuse Treatment Special Revenue Fund	50	50
Total Liabilities	<u>100</u>	<u>100</u>
Fund Balances		
Assigned	<u>12,303</u>	<u>7,277</u>
Total Fund Balances	<u>12,303</u>	<u>7,277</u>
Total Liabilities & Fund Balances	<u>\$ 12,403</u>	<u>\$ 7,377</u>

WILCOX COUNTY, GEORGIA
Drug Abuse Treatment Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended September 30, 2012 & 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
Fines & Forfeitures	\$ 4,996	\$ 6,675
Interest Revenue	30	15
Total Revenues	<u>5,026</u>	<u>6,690</u>
EXPENDITURES		
Current		
Public Safety	--	657
Total Expenditures	<u>--</u>	<u>657</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>5,026</u>	<u>6,033</u>
Net Change In Fund Balances	5,026	6,033
Fund Balances - Beginning	7,277	1,244
Fund Balances - Ending	<u>\$ 12,303</u>	<u>\$ 7,277</u>

WILCOX COUNTY, GEORGIA

Drug Abuse Treatment Special Revenue Fund

Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual

For The Year Ended September 30, 2012

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	\$ 7,000	\$ 4,996	\$ (2,004)
Interest Revenue	25	30	5
Total Revenues	<u>7,025</u>	<u>5,026</u>	<u>(1,999)</u>
EXPENDITURES			
Capital Outlay	<u>7,025</u>	<u>--</u>	<u>7,025</u>
Total Expenditures	<u>7,025</u>	<u>--</u>	<u>7,025</u>
Excess (Deficiency) Of Revenues Over (Under)			
Expenditures	<u>--</u>	<u>5,026</u>	<u>5,026</u>
Net Change In Fund Balances	<u>--</u>	<u>5,026</u>	<u>5,026</u>
Fund Balances - Beginning	<u>7,277</u>	<u>7,277</u>	<u>--</u>
Fund Balances - Ending	<u>\$ 7,277</u>	<u>\$ 12,303</u>	<u>\$ 5,026</u>

WILCOX COUNTY, GEORGIA
Juvenile Services Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
September 30, 2012 & 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash & Cash Equivalents	\$ 5,797	\$ 5,691
Due From Other Funds		
Drug Abuse Treatment Special Revenue Fund	50	50
Total Assets	<u>\$ 5,847</u>	<u>\$ 5,741</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Due To Other Funds		
General Fund	\$ 89	\$ 433
Total Liabilities	<u>89</u>	<u>433</u>
Fund Balances		
Assigned	<u>5,758</u>	<u>5,308</u>
Total Fund Balances	<u>5,758</u>	<u>5,308</u>
Total Liabilities & Fund Balances	<u>\$ 5,847</u>	<u>\$ 5,741</u>

WILCOX COUNTY, GEORGIA
Juvenile Services Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended September 30, 2012 & 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
Fines & Forfeitures	\$ 450	\$ 900
Total Revenues	<u>450</u>	<u>900</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>450</u>	<u>900</u>
Net Change In Fund Balances	450	900
Fund Balances - Beginning	5,308	4,408
Fund Balances - Ending	<u>\$ 5,758</u>	<u>\$ 5,308</u>

WILCOX COUNTY, GEORGIA

Juvenile Services Special Revenue Fund

Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual

For The Year Ended September 30, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES			
Fines & Forfeitures	\$ 500	\$ 450	\$ (50)
Total Revenues	<u>500</u>	<u>450</u>	<u>(50)</u>
EXPENDITURES			
Current			
Public Safety	500	--	500
Total Expenditures	<u>500</u>	<u>--</u>	<u>500</u>
Excess (Deficiency) Of Revenues Over (Under)			
Expenditures	--	450	450
Net Change In Fund Balances	--	450	450
Fund Balances - Beginning	5,308	5,308	--
Fund Balances - Ending	<u>\$ 5,308</u>	<u>\$ 5,758</u>	<u>\$ 450</u>

WILCOX COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
September 30, 2012 & 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash & Cash Equivalents	\$ 930	\$ 1,924
Total Assets	<u>\$ 930</u>	<u>\$ 1,924</u>
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	\$ 930	\$ 1,924
Total Fund Balances	<u>930</u>	<u>1,924</u>
Total Liabilities & Fund Balances	<u>\$ 930</u>	<u>\$ 1,924</u>

WILCOX COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended September 30, 2012 & 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
Intergovernmental	\$ 23,595	\$ --
Miscellaneous	800	1,200
Total Revenues	<u>24,395</u>	<u>1,200</u>
EXPENDITURES		
Current		
Public Safety	25,389	605
Total Expenditures	<u>25,389</u>	<u>605</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>(994)</u>	<u>595</u>
Net Change In Fund Balances	(994)	595
Fund Balances - Beginning	1,924	1,329
Fund Balances - Ending	<u>\$ 930</u>	<u>\$ 1,924</u>

WILCOX COUNTY, GEORGIA

Sheriff's Drug Special Revenue Fund

Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual

For The Year Ended September 30, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 23,590	\$ 23,595	\$ 5
Miscellaneous	800	800	--
Total Revenues	<u>24,390</u>	<u>24,395</u>	<u>5</u>
EXPENDITURES			
Current			
Public Safety	<u>24,390</u>	<u>25,389</u>	<u>(999)</u>
Total Expenditures	<u>24,390</u>	<u>25,389</u>	<u>(999)</u>
Excess (Deficiency) Of Revenues Over (Under)			
Expenditures	--	(994)	(994)
Net Change In Fund Balances	--	(994)	(994)
Fund Balances - Beginning	1,924	1,924	--
Fund Balances - Ending	<u>\$ 1,924</u>	<u>\$ 930</u>	<u>\$ (994)</u>

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Fiduciary Funds

Private-Purpose Trust Funds

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

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

Agency Funds

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

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

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

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

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

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

WILCOX COUNTY, GEORGIA
Combining Schedule Of Fiduciary Net Assets
Fiduciary Funds
September 30, 2012

	<u>Private- Purpose Trust Fund</u>
	<u>Will Duncan</u>
ASSETS	
Cash & Cash Equivalents	<u>\$ 137,454</u>
Total Assets	<u>137,454</u>
LIABILITIES	
Due To Others	<u>--</u>
Total Liabilities	<u>--</u>
NET ASSETS	
Held In Trust For Pension Benefits & Other Purposes	<u><u>\$ 137,454</u></u>

Agency Funds

Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
\$ 26,007	\$ 24,798	\$ 13,892	\$ 228,354	\$ 5,746	\$ 436,251
<u>26,007</u>	<u>24,798</u>	<u>13,892</u>	<u>228,354</u>	<u>5,746</u>	<u>436,251</u>
26,007	24,798	13,892	228,354	5,746	298,797
<u>26,007</u>	<u>24,798</u>	<u>13,892</u>	<u>228,354</u>	<u>5,746</u>	<u>298,797</u>
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 137,454</u>

SUPPLEMENTAL SCHEDULES

WILCOX COUNTY, GEORGIA
General Fund
Schedule Of Revenues
For The Years Ended September 30, 2012 & 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
Taxes		
Real Property	\$ 2,178,650	\$ 2,140,897
Personal Property	336,886	323,272
Real Estate Transfer (Intangible)	17,918	21,980
Franchise	9,101	1,138
General Sales & Use	145,721	145,772
Selective Sales & Use	5	78
Business		
Insurance Premium	181,109	191,805
Financial Institution	16,825	18,216
Penalties & Interest On Delinquent Taxes	35,359	37,221
	<u>2,921,574</u>	<u>2,880,379</u>
Licenses & Permits		
Business	--	300
Non-Business	31,525	28,319
	<u>31,525</u>	<u>28,619</u>
Intergovernmental	<u>52,622</u>	<u>61,677</u>
Charges For Services		
General Government	272,199	267,842
Public Safety		
Detention & Correction Services	9,675	20,036
Ambulance Fees	--	255,198
Other Public Safety Fees	7,232	13,308
Public Works		
Street & Public Improvements	7,793	6,671
Sale Of Recycled Materials	2,115	3,749
Health & Welfare	21,336	25,856
Culture & Recreation	39,979	51,850
	<u>360,329</u>	<u>644,510</u>
Fines & Forfeitures	<u>91,153</u>	<u>100,854</u>
Interest Revenue	<u>866</u>	<u>817</u>
Contributions & Donations	<u>12,576</u>	<u>800</u>
Miscellaneous	<u>68,504</u>	<u>53,255</u>
Total Revenues	<u><u>\$ 3,539,149</u></u>	<u><u>\$ 3,770,911</u></u>

WILCOX COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended September 30, 2012 & 2011

	<u>2012</u>	<u>2011</u>
EXPENDITURES		
Current		
General Government		
Governing Body		
Personal Services & Employee Benefits	\$ 143,437	\$ 153,092
Purchased/Contracted Services	80,439	105,515
Supplies	2,563	8,670
Capital Outlay	14,913	--
Other Costs	21	501
Total Governing Body	<u>241,373</u>	<u>267,778</u>
Elections		
Personal Services & Employee Benefits	40,673	34,875
Purchased/Contracted Services	29,691	44,703
Supplies	3,898	2,177
Capital Outlay	3,780	--
Total Elections	<u>78,042</u>	<u>81,755</u>
Tax Commissioner		
Personal Services & Employee Benefits	140,181	143,828
Purchased/Contracted Services	14,652	27,768
Supplies	2,382	5,022
Capital Outlay	598	--
Total Tax Commissioner	<u>157,813</u>	<u>176,618</u>
Tax Assessor		
Personal Services & Employee Benefits	102,276	98,299
Purchased/Contracted Services	10,660	15,260
Supplies	983	2,053
Capital Outlay	3,100	--
Total Tax Assessor	<u>117,019</u>	<u>115,612</u>
Building & Plant		
Purchased/Contracted Services	34,987	32,209
Supplies	58,591	77,968
Total Building & Plant	<u>93,578</u>	<u>110,177</u>
Total General Government	<u>687,825</u>	<u>751,940</u>
Judicial		
Superior Court		
Personal Services & Employee Benefits	2,979	3,429
Purchased/Contracted Services	69,753	68,247
Supplies	180	--
Total Superior Court	<u>72,912</u>	<u>71,676</u>
Clerk Of Superior Court		
Personal Services & Employee Benefits	127,989	126,226
Purchased/Contracted Services	14,390	18,725
Supplies	4,409	3,839
Total Clerk Of Superior Court	<u>146,788</u>	<u>148,790</u>

WILCOX COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended September 30, 2012 & 2011

	<u>2012</u>	<u>2011</u>
Magistrate Court		
Personal Services & Employee Benefits	53,940	55,183
Purchased/Contracted Services	3,115	2,931
Supplies	327	319
Total Magistrate Court	<u>57,382</u>	<u>58,433</u>
Probate Court		
Personal Services & Employee Benefits	111,615	118,257
Purchased/Contracted Services	6,139	11,664
Supplies	3,010	1,710
Capital Outlay	5,760	--
Total Probate Court	<u>126,524</u>	<u>131,631</u>
Public Defender		
Purchased/Contracted Services	5,691	1,218
Total Public Defender	<u>5,691</u>	<u>1,218</u>
Total Judicial	<u>409,297</u>	<u>411,748</u>
Public Safety		
Sheriff		
Personal Services & Employee Benefits	433,091	477,573
Purchased/Contracted Services	80,235	88,524
Supplies	79,197	67,836
Capital Outlay	17,700	10,760
Other Costs	--	14,286
Total Sheriff	<u>610,223</u>	<u>658,979</u>
Jail		
Personal Services & Employee Benefits	163,899	150,241
Purchased/Contracted Services	39,793	58,515
Supplies	64,088	70,431
Capital Outlay	1,287	--
Total Jail	<u>269,067</u>	<u>279,187</u>
Fire		
Other Costs	10,000	--
Total Fire	<u>10,000</u>	<u>--</u>
Emergency Medical Services		
Personal Services & Employee Benefits	34,816	210,749
Purchased/Contracted Services	152,404	255,574
Supplies	33,955	36,249
Other Costs	--	1,950
Total Emergency Medical Services	<u>221,175</u>	<u>504,522</u>
Coroner		
Purchased/Contracted Services	12,854	12,741
Supplies	3,286	2,117
Total Coroner	<u>16,140</u>	<u>14,858</u>

WILCOX COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended September 30, 2012 & 2011

	<u>2012</u>	<u>2011</u>
Emergency Management		
Personal Services & Employee Benefits	10,829	11,125
Purchased/Contracted Services	2,062	1,942
Supplies	20	55
Total Emergency Management	<u>12,911</u>	<u>13,122</u>
Total Public Safety	<u>1,139,516</u>	<u>1,470,668</u>
Public Works		
Highways & Streets		
Personal Services & Employee Benefits	332,302	329,995
Purchased/Contracted Services	92,433	135,348
Supplies	151,802	145,657
Capital Outlay	9,364	--
Other Costs	--	1,612
Total Highways & Streets	<u>585,901</u>	<u>612,612</u>
Solid Waste & Recycling		
Purchased/Contracted Services	198,026	209,710
Supplies	61	--
Total Solid Waste & Recycling	<u>198,087</u>	<u>209,710</u>
Closure & Post-closure Care		
Purchased/Contracted Services	12,200	21,425
Total Closure & Post-closure Care	<u>12,200</u>	<u>21,425</u>
Maintenance & Shop		
Personal Services & Employee Benefits	47,238	64,894
Purchased/Contracted Services	344	3,080
Supplies	17,049	13,257
Total Maintenance & Shop	<u>64,631</u>	<u>81,231</u>
Total Public Works	<u>860,819</u>	<u>924,978</u>
Health & Welfare		
DFACS		
Purchased/Contracted Services	3,915	4,785
Other Costs	2,836	7,200
Total DFACS	<u>6,751</u>	<u>11,985</u>
Transit System Vans		
Personal Services & Employee Benefits	41,582	49,970
Purchased/Contracted Services	26,665	35,961
Supplies	20,635	28,132
Capital Outlay	--	470
Total Transit System Vans	<u>88,882</u>	<u>114,533</u>
Other Health & Welfare		
Other Costs	32,405	32,405
Total Other Health & Welfare	<u>32,405</u>	<u>32,405</u>
Total Health & Welfare	<u>128,038</u>	<u>158,923</u>

WILCOX COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended September 30, 2012 & 2011

	<u>2012</u>	<u>2011</u>
Culture & Recreation		
Recreation		
Personal Services & Employee Benefits	26,344	24,142
Purchased/Contracted Services	16,600	19,743
Supplies	55,127	55,556
Capital Outlay	1,200	2,161
Other Costs	2,250	3,520
Total Recreation	<u>101,521</u>	<u>105,122</u>
Agri-Center		
Purchased/Contracted Services	2,649	2,266
Supplies	4,620	8,890
Other Costs	--	120
Total Agri-Center	<u>7,269</u>	<u>11,276</u>
Community Service Center		
Purchased/Contracted Services	2,969	1,135
Supplies	2,249	4,042
Other Costs	720	625
Total Community Service Center	<u>5,938</u>	<u>5,802</u>
FSA Soil Conservation		
Supplies	1,445	--
Total FSA Soil Conservation	<u>1,445</u>	<u>--</u>
Libraries		
Other Costs	11,645	11,645
Total Libraries	<u>11,645</u>	<u>11,645</u>
Total Culture & Recreation	<u>127,818</u>	<u>133,845</u>
Housing & Development		
County Extension		
Personal Services & Employee Benefits	25,720	26,052
Purchased/Contracted Services	8,152	7,588
Supplies	4,905	3,660
Capital Outlay	720	--
Other Costs	--	460
Total County Extension	<u>39,497</u>	<u>37,760</u>
Forest Services		
Other Costs	16,816	17,657
Total Forest Services	<u>16,816</u>	<u>17,657</u>
Total Housing & Development	<u>56,313</u>	<u>55,417</u>
Debt Service	<u>9,170</u>	<u>61,644</u>
Total Expenditures	<u>\$ 3,418,796</u>	<u>\$ 3,969,163</u>

WILCOX COUNTY, GEORGIA
Schedule Of Projects Constructed With Special Sales Tax Proceeds
For The Year Ended September 30, 2012

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Referendum 4/1/2006 - 3/31/2012						
County Roads & Bridges	\$ 2,040,000	\$ 2,040,000	\$ 1,502,621	\$ 348,363	\$ 1,850,984	91%
Recreation	100,000	114,299	114,299	6,150	120,449	105%
City of Pineview Roads	35,000	35,000	32,902	3,229	36,131	103%
City of Pineview Community Center	125,000	125,000	117,504	11,533	129,037	103%
City of Rochelle	240,000	240,000	225,610	22,143	247,753	103%
City of Abbeville Roads	100,000	100,000	94,004	9,226	103,230	103%
City of Abbeville Historical Landmarks	60,000	60,000	56,403	5,536	61,939	103%
City of Pitts Roads	40,000	40,000	40,000	1,294	41,294	103%
	<u>\$ 2,740,000</u>	<u>\$ 2,754,299</u>	<u>\$ 2,183,343</u>	<u>\$ 407,474</u>	<u>\$ 2,590,817</u>	
SPLOST 2006 Capital Projects Fund						
Total Expenditures				\$ 482,240		
Non-SPLOST Revenues						
Intergovernmental				(74,766)		
				<u>\$ 407,474</u>		
Referendum 4/1/2012 - 3/31/2018						
County Courthouse	\$ 500,000	\$ 500,000	\$ --	\$ 24,800	\$ 24,800	5%
County Jail & Sheriff's Department	350,000	350,000	--	--	--	0%
EMS Services & Housing	97,200	97,200	--	388	388	0%
Old Health Department	65,000	65,000	--	--	--	0%
FSA & 4-H Building	50,000	50,000	--	--	--	0%
Rolling Rock	200,000	200,000	--	750	750	0%
County Roads, Streets Bridges	400,000	400,000	--	--	--	0%
Recreation Department	75,000	75,000	--	--	--	0%
Debt Reduction	400,000	400,000	--	30,926	30,926	8%
City of Abbeville	191,800	191,800	--	17,477	17,477	9%
City of Pineview	109,600	109,600	--	9,987	9,987	9%
City of Pitts	109,600	109,600	--	9,987	9,987	9%
City of Rochelle	191,800	191,800	--	17,477	17,477	9%
	<u>\$ 2,740,000</u>	<u>\$ 2,740,000</u>	<u>\$ --</u>	<u>\$ 111,792</u>	<u>\$ 111,792</u>	
SPLOST 2012 Capital Projects Fund						
Total Expenditures				\$ 111,792		
				<u>\$ 111,792</u>		

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March 25, 2013

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 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, 2012, which collectively comprise Wilcox County, Georgia's basic financial statements and have issued our report thereon dated March 25, 2013. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the Wilcox County Board of Health, as described in our report on Wilcox County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

Management of Wilcox County, Georgia is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Wilcox County, Georgia's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Wilcox County, Georgia's internal control over financial reporting.

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 over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weakness have been identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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 2008-1, 2008-2, and 2008-3 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Wilcox County, Georgia's financial statements are free of 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to the management of Wilcox County, Georgia, in a separate letter dated March 25, 2013.

Wilcox County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. We did not audit Wilcox County, Georgia's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of County Commissioners, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

MEEKS CPA, LLP
MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS

WILCOX COUNTY, GEORGIA
Schedule Of Findings And Responses
For The Year Ended September 30, 2012

2008-1

Condition

The County has not established practices for the identification of risks affecting it and has not developed an appropriate fraud risk assessment and monitoring process.

Recommendation

The County should perform periodic reviews to anticipate and identify routine events or activities that may affect the County's ability to achieve its objectives.

The County should identify risks related to laws or regulations that may affect financial reporting.

The County should identify risks potentially impacting the achievement of financial reporting objectives.

The County should establish a process to identify risks associated with nonroutine transactions.

The County should identify risks related to the ability of an employee to initiate and process unauthorized transactions.

The County should develop a comprehensive fraud risk assessment and monitoring process and those charged with governance should understand and exercise oversight of the assessment and monitoring process.

Views Of Responsible Officials And Planned Corrective Action

The County intends to develop a formal risk assessment plan that includes the aspects described in the recommendations above and a comprehensive fraud risk assessment and monitoring plan commensurate with the size and complexity of the County.

2008-2

Condition

Management does not monitor controls over financial reporting.

Recommendation

The County should establish an ongoing monitoring process in its operations throughout the County that includes explicit identification of what constitutes a deviation from expected control performance, thereby signaling a need to investigate both potential control problems and changes in risk profiles. The ongoing monitoring should provide feedback on the effective operation of controls integrated into processes, and on the processes themselves and serve as a primary indicator of both control operating effectiveness and risk conditions.

Views Of Responsible Officials And Planned Corrective Action

The County intends to develop formal policies and procedures that include the aspects described in the recommendation above and that specifically identifies those responsible for monitoring controls over financial reporting and assessing the design and operation of controls on a timely basis, capturing and reporting identified control deficiencies, and taking actions as necessary.

2008-3

Condition

County personnel do not have the skills or capacity to properly prepare the financial statements and to prevent, detect, and correct a misstatement.

Recommendation

The County should obtain outside technical assistance in drafting the financial statements.

Views Of Responsible Officials And Planned Corrective Action

The County intends to continue to obtain technical assistance from its auditing firm in drafting the financial statements.