WAYNE COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2015

WAYNE COUNTY, GEORGIA
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HARRIS & COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Wayne County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wayne County, Georgia, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of The Hospital Authority of Wayne County, which represents 88.68 percent, 81.59 percent, and 97.70 percent, respectively, of the assets, net position, and revenues of the County's aggregate discretely presented component units or Wayne County Board of Health, which represents 1.84 percent, .78 percent, and 1.71 percent, respectively, of the assets, net position, and revenues of the County's aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for The Hospital Authority of Wayne County and the Wayne County Board of Health, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of 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 Wayne County, Georgia, as of December 31, 2015, and the respective

changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis 3 - 11 and budgetary comparison information on pages 56 - 65, schedule of funding progress of other postemployment healthcare benefits on page 66, and related notes to the required supplementary information on pages 67 - 69 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wayne County, Georgia's basic financial statements. The combining and individual non-major fund financial statements and schedule of expenditures of special purpose local option sales tax proceeds are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual non-major fund financial statements, schedule of expenditures of special purpose local options sales tax proceeds, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual non-major fund financial statements, schedule of expenditures of special purpose local option sales tax proceeds, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2016, on our consideration of Wayne County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wayne County, Georgia's internal control over financial reporting and compliance.

Harris & Company, P.C.
Jesup, Georgia
June 30, 2016

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

Wayne County management is proud to present this narrative discussion and analysis of Wayne County's financial performance, making available an overview of the activities for the fiscal year ended December 31, 2015. This report is drafted annually to provide readers of financial statements with information that will help them make timely and meaningful financial decisions or draw conclusions about Wayne County, Georgia. As required by the Governmental Accounting Standards Board (GASB) Statement No. 34, this discussion and analysis affords comparisons with the previous fiscal year.

Financial Highlights

- Wayne County's assets exceeded its liabilities at December 31, 2015 by $48,436,948 (*net position*). Of this amount, ($10,863,298) is reported as unrestricted net position. This is a decrease of $64,893 (.6%) over the previous fiscal year. Total net position increased by $2,077,542 over the previous fiscal year.

- As of December 31, 2015, Wayne County's governmental funds reported combined ending fund balances of $14,278,725. Approximately 29% of this total amount or $5,196,145 is reported as unassigned. Approximately 60%, or $8,611,842, is restricted for capital outlay, debt service related to capital projects, and economic development. Information about Wayne County's policy on fund balance can be found in Note I D8 in the *Notes to the Financial Statements* beginning on page 33.

More detailed information regarding these activities and funds begins on page 13.

Overview of the Financial Statements

This discussion and analysis narrative is intended to serve as an introduction to Wayne County's basic financial statements. Wayne County's basic financial statements are composed of three elements: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains required supplementary information in addition to our basic financial statements.

Government-wide Financial Statements (Reporting the County as a whole)

The focus of the government-wide financial statements is on the overall financial position and activities of Wayne County and is designed to provide a broad overview of the County's financial activities in a manner similar to a private business enterprise.

The County's government-wide financial statements include the Statement of Net Position and the Statement of Activities. These two statements report information about Wayne County using the accrual basis of accounting, which is similar to the accounting used by non-public businesses. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The purpose of the ***Statement of Net Position*** (pages 13-14) is to report all of the assets held and liabilities owed by the County. The County reports all of its assets when it acquires ownership over the assets and reports all of its liabilities when they are incurred. The difference between the total assets and total liabilities is labeled *net position*. While the purpose of County Government is not to accumulate net position, as this amount increases it can indicate the strength of the County's financial position as a whole. When this amount decreases it can indicate a weakening of the County's financial position.

The ***Statement of Activities*** (pages 15-16) presents the revenues and expenses of the County. Under the accrual basis of accounting, revenues are recognized when earned and expenses when incurred in this statement. Thus, revenues are reported even when they may not be collected for several weeks after the end of the accounting period and expenses are recorded even though they may not have used cash during the current period. The difference is described as *change in net position*. The Statement of Activities primary focus is on the *n et cost* of various activities provided by the County and identifies the extent to which each function of the County draws from general revenues or is self-financing through user fees, special revenues, grants, or other sources.

In the Statement of Net Position and the Statement of Activities, we divide Wayne County into two types of activities:

- ***Governmental Activities*** – Most of the County's basic services are reported under this category which includes: judicial, public safety, public works, and general administration. Taxes such as: real property, sales, insurance premium and intangible finance most of these services.

- ***Discretely Presented Component Units*** – A component unit is a legally separate organization for which the elected officials of the County can be financially accountable. The Wayne County Hospital Authority, the Wayne County Industrial Development Authority, and the Wayne County Health Department, although legally separate, function for all practical purposes as departments of Wayne County and have been included as an integral part of the primary government.

The County's government-wide financial statements are presented on pages 12-16.

Fund Financial Statements (Reporting the County's Major Funds)

The focus of fund financial statements is directed at specific activities of the County and its most significant funds, not the County as a whole. A fund is an entity with a self-balancing set of accounts that the County uses to track specific resources and expenditures, either for management purposes or because of legal mandates. In addition to the major funds, individual fund data for the County's non-major funds can be found beginning on page 71. The County's funds are divided into two broad categories: governmental and fiduciary. They use different prescribed accounting methodologies.

- ***Governmental Funds*** – These funds account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on the short-term view of the County's general government operations and the basic services it provides. Governmental funds are reported using an accounting method called modified accrual, which measures cash and all other financial assets that can readily be converted to cash.

Because the focus of the governmental fund financial statements is narrower than that of the government-wide financial statements and because of the different accounting methods used to prepare them, there are often significant differences between the totals presented in these financial statements. It is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By so doing, readers may better understand the long-term impact of the government's near-term financing decisions. An analysis of the balance sheet and the statement of revenues, expenditures, and changes in fund balances that reconciles the two statements are provided following each statement.

Wayne County maintains many individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, 2006 SPLOST Fund, 2012 SPLOST, TSPLOST, and Debt Service Fund, which are considered major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements on pages 71-72 of this report.

Wayne County adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been included for the General Fund to show the final result of actual revenues and expenditures as compared to the initial projections.

The County's basic governmental fund financial statements are presented on pages 17-23 of this report.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs and services. The accounting used for fiduciary funds is similar to that used for proprietary funds. Fiduciary funds are presented in the fund financial statements but are not reported in the government-wide financial statements. The fiduciary fund financial statements are presented on page 24.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 25-54 of this report.

Other Supplementary Information

Other supplementary information includes combining financial statements for non-major governmental and fiduciary funds. These funds are added together by fund type and presented in single columns in the basic financial statements but are not reported individually, as with major funds, on the government-wide financial statements.

This report includes two schedules (pages 20 and 23) which reconcile the amounts reported on the governmental fund financial statements (modified accrual basis of accounting) with the governmental activities reported on the government-wide financial statements (accrual basis of accounting). The following summarizes the impact of transitioning from modified accrual to accrual accounting:

- Capital assets used in governmental activities on the government-wide statements are not reported on fund financial statements.

- Certain tax revenues that are earned, but not available, are reported as revenue on the government-wide statement but as a deferred outflow on the fund statements.
- Unless due and payable, long-term liabilities, such as lease obligations, compensated absences, bonds and notes payable, and others only appear as liabilities in the government-wide statements.
- Capital outlay spending results in capital assets on the government-wide statements but is reported as expenditures on the governmental fund financial statements.
- Certain other outflows represent either increases or decreases in liabilities on the government-wide statements but are reported as expenditures on the governmental fund financial statements.

Overview of the County's Financial Position and Operations

The County's overall financial position and operations for this fiscal year is summarized as follows based on the information included in the government-wide financial statements (see pages 13-14):

Wayne County
Net Position (Financial Position)
Fiscal Years 2015 and 2014

	Governmental Activities		Component Units		Total	
	2015	2014	2015	2014	2015	2014
Current assets	$ 16,709,809	$ 20,876,782	$ 16,077,077	$ 17,938,294	$ 32,786,886	$ 38,815,076
Capital assets	51,169,883	47,736,436	34,397,020	38,322,043	85,566,903	86,058,479
Other noncurrent assets	449,058	-	-		449,058	-
Total assets	68,328,750	68,613,218	50,474,097	56,260,337	118,802,847	124,873,555
Deferred outflows of resources	-	-	720,463	-	720,463	-
Current liabilities	1,801,260	4,806,065	7,596,180	7,599,019	9,397,440	12,405,084
Noncurrent liabilities	18,089,542	17,447,747	18,514,896	20,271,743	36,604,438	37,719,490
Total liabilities	19,890,802	22,253,812	26,111,076	27,870,762	46,001,878	50,124,574
Deferred inflows of resources	-	-	139,390	-	139,390	-
Net position:						
Invested in capital assets	51,169,883	47,736,436	16,165,270	18,062,293	67,335,153	65,798,729
Restricted	8,130,363	9,551,161	917,953	3,070,957	9,048,316	12,622,118
Unrestricted	(10,863,298)	(10,928,191)	7,860,871	7,256,325	(3,002,427)	(3,671,866)
Total net position	$ 48,436,948	$ 46,359,406	$ 24,944,094	$ 28,389,575	$ 73,381,042	$ 74,748,981

Net position may serve over time as a useful indicator of a government's financial position. Assets for Wayne County governmental activities exceeded liabilities by $48,436,948 at the close of fiscal year 2015. Approximately 106% of Wayne County's net position is reflected in its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt outstanding that was needed to construct or acquire them. This is up 3% from 103% at December 31, 2014. The County uses capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Restricted net position

comprises 16.79%. This amount represents resources that are subject to external restrictions or enabling legislation on how they may be used.

The following condensed financial information was derived from the government-wide Statement of Activities and reflects how Wayne County's net position changed during the fiscal year.

Wayne County, Georgia
Changes in Net Position
Fiscal Years 2015 and 2014

	Governmental Activities	
	2015	2014
Revenues		
Program revenues		
Charges for service	$ 4,355,604	$ 4,364,614
Operating grants and contributions	401,489	371,557
Capital grants and contributions	964,157	2,504,720
General revenues:		
Property tax	10,734,529	10,230,227
Local option sales tax	1,829,689	2,012,396
Special purpose local option sales tax	5,986,930	5,194,950
Other taxes	1,719,126	1,477,638
Interest & investment earnings	947	2,774
Other revenue	237,322	291,638
Total revenues	26,229,793	26,450,514
Expenses		
General government	2,224,376	2,324,344
Judicial	2,612,239	2,208,797
Public safety	8,149,549	7,951,250
Public works	6,969,737	7,067,169
Health and welfare	677,032	1,018,808
Culture and recreation	1,760,338	1,536,919
Housing and development	1,241,509	1,229,394
Interest on long-term debt	517,471	557,668
Total expenses	24,152,251	23,894,349
Increase (decrease) in net position before transfers	2,077,542	2,556,165
Transfers	-	-
Increase (decrease) in net position	2,077,542	2,556,165
Net position - beginning (original)	46,359,406	43,803,241
Net position - ending	$ 48,436,948	$ 46,359,406

Financial Analysis of the County's Funds

Wayne County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The main focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of unrestricted resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As the County completed this fiscal year, its governmental funds reported a combined ending fund balance of $14,278,725. Of this amount, $5,196,145 (36%) constitutes unassigned fund balance, which theoretically is available for appropriation for the general purposes of the funds in accordance with the Wayne County Policy on Fund Balance.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was $5,196,145, while total fund balance reached $5,666,883. As a measure of the General Fund's liquidity, it is useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents approximately 92% of total fund balance in the General Fund. Unassigned fund balance also represents 29% of total General Fund expenditures, while total fund balance represents approximately 31% of that same amount. The County ended the fiscal year realizing a substantial increase in the overall fund balance in the General Fund by $1,246,606, or approximately 28.2%. The County increased unassigned fund balance in the General Fund by $1,203,916, or 35.5%. The Wayne County Policy on fund balance calls for a minimum of 17% unassigned fund balance to be retained. Wayne County has maintained a percentage well in excess of 17% for the last thirteen fiscal years.

General Fund Budget Highlights

Overall the General Fund expenditures totaled approximately $305,969 under the final amended budget projections or 1.7%. Revenues exceeded expenditures in the General Fund by $1,356,780 or 7.5% for the fiscal year. Overall the General Fund actual revenues exceeded the budgeted revenues by $1,006,020 or 5.4%. The primary cause for the General Fund revenues exceeding expenditures were due to the settlement of Forest Land Protection Act amounts owed to the county from prior years.

It is anticipated that the General Fund budget for fiscal year 2016 may be increased more than the increase for fiscal year 2015. No additional portion of the fund balance in the General Fund is budgeted for use in fiscal year 2016 aside from the original appropriation. Current General Fund revenues are meeting estimates for fiscal year 2016 and the General Fund balance is expected to continue to grow at a rate consistent with inflationary increases in expenditures.

Capital Assets and Debt Administration

Capital Assets

Wayne County has invested $51,169,883 in capital assets (net of accumulated depreciation) compared to $47,736,436 in the previous fiscal year. This represents an increase of 7%. 100% of this investment is related to governmental activities and includes infrastructure, land, buildings, and machinery and equipment. Capital assets held by the County at fiscal year-end are summarized as follows:

Wayne County, Georgia
Capital Assets (net of accumulated depreciation)
Fiscal Years 2015 and 2014

	Governmental Activities	
	2015	2014
Land	$ 3,141,931	$ 2,953,022
Construction in progress	4,020,850	2,165,239
Buildings	15,169,675	15,163,504
Improvements	5,360,775	5,322,982
Equipment, vehicles and furnitur	7,826,250	6,652,976
Infrastructure	41,038,901	38,612,705
Total	76,558,382	70,870,428
Accumulated depreciation	(25,388,499)	(23,133,992)
Net capital assets	$ 51,169,883	$ 47,736,436

Major capital asset expenditures during the current fiscal year for governmental activities included the following:

- Purchase of vehicles and heavy equipment for various departments
- Continuing road construction, road improvements, culvert repairs and bridge repairs
- Improvements to the Airport including the completion of the renovation plan and construction of a new terminal
- Improvements of recreational facilities
- Purchase land for borrow pit

Additional information on Wayne County's capital assets can be found in Note III. C. on pages 40-41 of this report.

Debt/Capital Leases

On December 31, 2015, Wayne County had a total long-term debt balance outstanding for governmental activities in the amount of $18,089,542, as compared to $17,447,747 the previous fiscal year. Wayne County's outstanding debt for governmental activities has increased by $641,795 during the course of the fiscal year. In July of 2007, the County issued $15.15 million general obligation bonds for the construction of a new hospital. Debt service on this bond is being repaid from SPLOST 2012 proceeds.

Additional information on the County's long-term debt can be found in Note III. F. on pages 42-45 of this report.

Economic Condition and Outlook

Wayne County continues to maintain healthy fund balances but suffers from a poor cash position due to inordinately high levels of receivables in the form of uncollected taxes. Wayne County continually relies on Tax Anticipation Notes to fund basic government services. Moving forward the County will continue to face challenges as a result of slow economic growth. Housing starts and retail sales related to residential and commercial construction continue to be a major concern of the County Commission. These and many key factors were considered in preparation of the budget for fiscal year 2015 that position Wayne County to meet those challenges:

- Continued increased reliance on residential taxes as an overall part of the tax base
- Flattening recovery or decline in countywide retail sales
- Increased reliance on Special Purpose Local Option Sales Tax for facility and infrastructure improvements
- State Legislatures imposing limits to home rule through property tax and property assessment reform
- Volatility in the cost of fuel & energy
- Wayne County's unemployment rate remaining near record levels as is the case in most of Georgia
- Continued housing market volatility
- Need for additional personnel, and funds for personnel development and training
- Rising cost of healthcare and other insurance benefits

Contacting the County

This financial report is designed to provide County citizens, taxpayers, customers, and creditors with a general overview of Wayne County's finances and to demonstrate the County's high level of accountability for the revenue it receives and the services it provides. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Administration
Wayne County
ATTN: County Administrator
PO Box 270
Jesup, GA 31598
Email: lsmart@co.wayne.ga.us

Website
http://www.co.wayne.ga.us

GOVERNMENT-WIDE FINANCIAL STATEMENTS

EXHIBIT A

WAYNE COUNTY, GEORGIA
STATEMENT OF NET POSITION
DECEMBER 31, 2015

	Primary Government		Component Units	
			Major	Non-major
	Governmental Activities	Total	Hospital Authority of Wayne County	Other Component Units Combined
ASSETS				
Cash	$ 9,933,446	$ 9,933,446		$ 1,877,862
Receivable (net of allowance for uncollectibles)	4,978,745	4,978,745	$ 6,239,000	5,197
Inventory			1,227,000	
Prepaids	93,752	93,752	698,000	
Restricted cash	403,387	403,387	5,971,000	
Intergovernmental	1,299,479	1,299,479		59,018
Noncurrent receivables:				
Due within one year	25,830	25,830		
Due in more than one year	423,228	423,228		
Capital assets not being Depreciated:				
Land	3,141,931	3,141,931	445,000	2,829,443
Construction in progress	4,020,850	4,020,850		
Capital assets net of accumulated Depreciation:				
Buildings	11,038,277	11,038,277	28,104,000	892,349
Improvements other than buildings	2,840,729	2,840,729		
Equipment, vehicles and furniture	2,883,760	2,883,760	1,468,000	3,228
Infrastructure	27,244,336	27,244,336		
Other assets			655,000	
Total Assets	68,327,750	68,327,750	44,807,000	5,667,097
DEFERRED OUTFLOWS OF RESOURCES				
Deferred loss on refunding			594,000	
Proportionate share of collective deferred outflows of resources				126,463
Total assets and deferred outflows of resources	68,327,750	68,327,750	45,401,000	5,793,560

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

EXHIBIT A

WAYNE COUNTY, GEORGIA
STATEMENT OF NET POSITION
DECEMBER 31, 2015

	Primary Government		Component Units	
			Major	Non-major
	Governmental Activities	Total	Hospital Authority of Wayne County	Other Component Units Combined
LIABILITIES				
Current liabilities				
Accounts payable and other liabilities	$ 1,649,740	$ 1,649,740	$ 7,566,000	$ 30,180
Accrued interest payments	151,520	151,520		
Non-current liabilities:				
Due within one year	916,421	916,421	1,613,000	25,000
Due in more than one year	17,173,121	17,173,121	15,870,000	1,006,896
Total liabilities	19,890,802	19,890,802	25,049,000	1,062,076
DEFERRED INFLOWS OF RESOURCES:				
Proportionate share of collective Deferred inflows of resources				139,390
Total liabilities and deferred Inflows of resources:	19,890,802	19,890,802	25,049,000	1,201,466
NET POSITION				
Net investment in capital assets	51,169,883	51,169,883	12,884,000	3,281,270
Restricted for:				
Prior year program income				234,953
Debt service	3,474,614	3,474,614	683,000	
Capital projects	4,655,749	4,655,749		
Unrestricted	(10,863,298)	(10,863,298)	6,785,000	1,075,871
Total net position	$ 48,436,948	$ 48,436,948	$ 20,352,000	$ 4,592,094

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

EXHIBIT B

WAYNE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2015

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Component Units: Major: Hospital Authority of Wayne County	Net (Expense) Revenue and Changes in Net Position: Component Units: Non-major: Other Component Units Combined
Primary Government:							
Governmental activities:							
General government	$ 2,224,376	$ 610,943	$ 6,192		$ (1,607,241)		
Judicial	2,612,239	1,241	74,774		(2,536,224)		
Public safety	8,149,549	2,388,543	21,219		(5,739,787)		
Public works	6,969,737	773,229	95,222	$ 775,649	(5,325,637)		
Health and welfare	677,032	286,139	38,186	104,225	(248,482)		
Culture and recreation	1,760,338	165,660	2,500	5,000	(1,587,178)		
Housing and development	1,241,509	129,849	163,396	79,283	(868,981)		
Interest on long-term debt	517,471				(517,471)		
Total primary government	$ 24,152,251	$ 4,355,604	$ 401,489	$ 964,157	(18,431,001)		
Component units:							
Hospital Authority of Wayne County	$ 51,727,000	$ 49,114,000	$ 30,000			$ (2,583,000)	
Other Component Units combined	1,653,060	235,008	922,993				$ (495,059)
Total component units	$ 53,380,060	$ 49,349,008	$ 952,993	$ -		(2,583,000)	(495,059)

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

EXHIBIT B

WAYNE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2015

	Net (Expense) Revenue and Changes in Net Position		
	Primary Government	Component Units	
		Major	Non-major
	Governmental Activities	Hospital Authority of Wayne County	Other Component Units Combined
Total primary government net (expense) revenue	$ (18,431,001)	$ (2,583,000)	$ (495,059)
General revenues:			
Property taxes	10,734,529		
Sales taxes for general purposes	1,829,689		
Special purpose local option sales taxes	5,986,930		
Other taxes	1,719,126		
Unrestricted investment earnings	947	86,000	341
Miscellaneous revenues	237,322		158,676
Total general revenues	20,508,543	86,000	159,017
Change in net position	2,077,542	(2,497,000)	(336,042)
Net position, beginning, restated	46,359,406	22,849,000	4,928,136
Net position, ending	$ 48,436,948	$ 20,352,000	$ 4,592,094

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

FUND FINANCIAL STATEMENTS

EXHIBIT C

WAYNE COUNTY, GEORGIA
GOVERNMENTAL FUNDS
BALANCE SHEET
DECEMBER 31, 2015

	GENERAL	2006 SPLOST	2012 SPLOST	DEBT SERVICE	TSPLOST	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS							
Cash	$ 1,188,947	$ 2,826,195	$ 963,324	$ 3,327,093	$ 1,595,466	$ 32,421	$ 9,933,446
Receivables (net of allowances for uncollectibles)	4,678,782			299,041		922	4,978,745
Intergovernmental	275,109		317,483		706,887		1,299,479
Prepaid expenditures	93,752						93,752
Restricted	403,387						403,387
RLF Loans Receivable						449,058	449,058
TOTAL ASSETS	$ 6,639,977	$ 2,826,195	$ 1,280,807	$ 3,626,134	$ 2,302,353	$ 482,401	$ 17,157,867
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	498,700	148,704	457,899		486,120	922	1,592,345
Other accruals and deferrals	57,395			151,520			208,915
Total liabilities	556,095	148,704	457,899	151,520	486,120	922	1,801,260
Deferred Inflows of Resources:							
Deferred revenue	416,999				660,883		1,077,882
Total Deferred Inflows of Resources	416,999	-	-	-	660,883	-	1,077,882

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

EXHIBIT C

WAYNE COUNTY, GEORGIA
GOVERNMENTAL FUNDS
BALANCE SHEET
DECEMBER 31, 2015

	GENERAL	2006 SPLOST	2012 SPLOST	DEBT SERVICE	TSPLOST	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Fund Balances:							
Nonspendable -							
Prepaid expenditures	$ 93,752						$ 93,752
Restricted for:							
Economic development						$ 481,479	481,479
Infrastructure		$ 2,606,284	$ 822,908		$1,155,350		4,584,542
Intergovernmental road and sewer		71,207					71,207
Debt service				$ 3,474,614			3,474,614
Unrestricted:							
Committed to:							
Drug interdiction	20,454						20,454
Drug education	64,241						64,241
Juvenile services	69,348						69,348
DFACS expenditures	216,252						216,252
Drug court fees	6,691						6,691
Unassigned	5,196,145						5,196,145
Total fund balances	5,666,883	2,677,491	822,908	3,474,614	1,155,350	481,479	14,278,725
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$6,639,977	$ 2,826,195	$1,280,807	$ 3,626,134	$2,302,353	$ 482,401	$ 17,157,867

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

EXHIBIT D

WAYNE COUNTY, GEORGIA
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSTION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2015

Total Governmental Fund Balances		$ 14,278,725
Amounts reported for government activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation of $25,388,499		51,169,883
Other assets are not available to pay for current-period expenditures and therefore are deferred in the funds		1,077,882
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Postclosure care costs	$1,022,650	
General obligation bonds	10,630,000	
Note payable	90,000	
Other postemployment benefits	6,346,892	
Combined adjustment		(18,089,542)
Net position of Governmental Activities		$ 48,436,948

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

EXHIBIT E

WAYNE COUNTY, GEORGIA
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2015

	GENERAL	2006 SPLOST	2012 SPLOST	DEBT SERVICE	TSPLOST	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES:							
Property taxes	$ 11,305,907			$ 1,623			$ 11,307,530
Other taxes	3,535,704		$ 3,445,688		$ 2,541,242	$ 13,111	9,535,745
Licenses and permits	119,006						119,006
Intergovernmental revenues	528,935				633,870	152,332	1,315,137
Charges for services	3,076,018					466,508	3,542,526
Fines and fees	694,072						694,072
Investment income	947	$ 6,448	1,395	11,363		11,515	31,668
Other revenue	221,489				24,017		245,506
Total revenues	19,482,078	6,448	3,447,083	12,986	3,199,129	643,466	26,791,190
EXPENDITURES:							
Current:							
General government	2,050,090						2,050,090
Judiciary	2,382,808						2,382,808
Public safety	6,457,129					669,918	7,127,047
Public works	4,073,369						4,073,369
Health and welfare	596,077						596,077
Culture and recreation	1,529,296						1,529,296
Housing and development	1,036,529					43,147	1,079,676
Debt service:							
Principal				695,000			695,000
Interest				478,430			478,430
Capital outlay:							
Public works		1,405,745	741,551		2,802,292	29,058	4,978,646
Public safety			325,283				325,283
Culture and recreation			160,872				160,872
Intergovernmental -							
Public works		810,216	657,093				1,467,309
Total expenditures	18,125,298	2,215,961	1,884,799	1,173,430	2,802,292	742,123	26,943,903

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

EXHIBIT E

WAYNE COUNTY, GEORGIA
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2015

	GENERAL	2006 SPLOST	2012 SPLOST	DEBT SERVICE	TSPLOST	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTA FUNDS
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ 1,356,780	$ (2,209,513)	$ 1,562,284	$ (1,160,444)	$ 396,837	$ (98,657)	$ (152,71
OTHER FINANCING SOURCES (USES):							
Transfers in				1,722,844		110,174	1,833,01
Transfers (out)	(110,174)		(1,722,844)				(1,833,01
Sale of assets	-						-
Total other financing sources (uses)	(110,174)	-	(1,722,844)	1,722,844	-	110,174	-
NET CHANGE IN FUND BALANCES	1,246,606	(2,209,513)	(160,560)	562,400	396,837	11,517	(152,71
FUND BALANCES, BEGINNING	4,420,277	4,887,004	983,468	2,912,214	758,513	469,962	14,431,43
FUND BALANCES, ENDING	$ 5,666,883	$ 2,677,491	$ 822,908	$ 3,474,614	$ 1,155,350	$ 481,479	$ 14,278,72

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

EXHIBIT F

WAYNE COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2015

Net change in fund balances – Total governmental funds		$ (152,713)
Amounts reported for governmental activities in the Statement of activities are different because:		
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 as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:		
Capital outlays	$ 5,801,200	
Depreciation expense	(2,367,753)	
		3,433,447
Repayment of note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		810,694
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds –		
Deferred revenues decreased by this amount this year		(561,397)
Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds –		
Other postemployment benefits		(1,452,489)
Change in net position of Governmental Activities		$ 2,077,542

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

EXHIBIT G

WAYNE COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
DECEMBER 31, 2015

	AGENCY FUNDS
ASSETS	
Cash	$ 4,648,139
Receivables	2,964,365
Total assets	7,612,504
LIABILITIES	
Due to others	7,612,504
Total liabilities	$ 7,612,504

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

WAYNE COUNTY, GEORGIA
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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the County are discussed below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments. The significant changes in the GASB 34 Statement include the following:

a. A Management Discussion and Analysis (MD&A) section providing an analysis of the County's overall financial position and results of operations.

b. Financial statements prepared using full accrual accounting for all of the County's activities, including infrastructure (road, bridges, etc.).

c. A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements). The County has implemented the general provisions of the Statement in the December 31, 2003 year and has retroactively reported infrastructure (assets acquired prior to January 1, 2003) in the year ending December 31, 2007.

A. Reporting entity

The County is a political subdivision of the State of Georgia and is governed by a five member board of county commissioners. The five members represent geographical districts within the County. There are additional officers elected countywide. State law pertaining to county government provides for the independent election of these county officials. The officials are all part of the County's legal entity. These elected officials are the sheriff, tax commissioner, state court judges, magistrate court judge, probate court judge and superior court clerk. The offices of the independently elected officials are separate from the County and therefore are reported as part of the primary government.

The state constitution and state law pertaining to county government provide for the independent election of the superior court judges and the district attorney. The cost of operations of the superior court judges and the district attorney offices is shared with the State of Georgia. Only that portion of the cost for which the County is responsible is reported in these financial statements.

The County has implemented the Governmental Accounting Standards Board Statement 14 "The Financial Reporting Entity". The financial reporting entity consists of (a) primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The nucleus of a financial reporting entity usually is a primary government; however, a governmental organization other than a primary government (such as a component unit, a joint venture, a jointly governed organization, or another stand alone government) serves as the nucleus for its own reporting entity when it issues separate financial statements.

The County has met the criteria for classification as a primary government. The County has a separately elected governing body, is legally separate and is fiscally independent of other state and local governments. All funds, organizations, institutions, agencies, departments, and officers that are not legally separate of the primary government, for financial reporting purposes, are part of the primary government and are included in the financial statements of the County.

a. Discretely Presented Component Units

The Hospital Authority of Wayne County (the "Authority"), created pursuant to the hospital authority laws of the State of Georgia, was established August 7, 1956 by the Board of Commissioners of Wayne County, Georgia. The Authority owns and operates Wayne Memorial Hospital, which provides short-term medical, surgical, obstetrical, pediatric, and emergency care to residents of Wayne County and the surrounding area. The Authority is governed by a seven-member board of trustees appointed by the Wayne County Board of Commissioners. The Authority meets the criteria for inclusion as a component unit.

Complete audited financial statements of this discretely presented component unit can be obtained directly from their administrative office. The fiscal year-end of the Authority is June 30. The address for the administrative office is as follows:

The Hospital Authority of Wayne County
P. O. Box 408
Jesup, Georgia 31598

The Wayne County Development Authority is a corporate and political body created and existing under the laws of the State of Georgia. The Authority was established for the general purpose of developing and promoting economic growth. The seven-member governing board of the Authority is appointed by the Wayne County Board of Commissioners. The Authority meets the criteria for inclusion as a component unit.

Complete unaudited financial statements of this discretely presented component unit can be obtained directly from their administrative office. The year-end of the Authority is December 31. The address for the administrative office is as follows:

Wayne County Development Authority
P. O. Box 448
Jesup, Georgia 31598

The Wayne County Board of Health is a political body created and existing under the laws of the State of Georgia. The Board was established for the general purpose of providing public health services to the residents of Wayne County, Georgia. Four of the seven members are appointed by the Wayne County Board of Commissioners. The Board of Health meets the GASB 14 criteria for inclusion as a component unit.

Complete audited financial statements of this discretely presented component unit can be obtained directly from their administrative office. The fiscal year-end of the Board of Health is June 30. The address for the administrative office is as follows:

Wayne County Board of Health
P. O. Drawer A
Jesup, Georgia 31598

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary 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 and agency funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental 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 is the 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 and susceptible to accrual when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government 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. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

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

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Business-type/Proprietary Funds). The major funds (2006 SPLOST, 2012 SPLOST, and TSPLOST) are where the proceeds of a special one cent sales tax, adopted by referendum, are expended for road, drainage, and other improvements.

The debt service fund accounts for the resources accumulated and payments made for principal and interest on long-term obligation debt of governmental funds.

Additionally, the government reports the following fund types:

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Agency funds are used to report assets held in an agency capacity for others and therefore are not available to support County programs. The reporting focus is upon net position and changes in net position and employs accounting principles similar to proprietary funds. Agency funds are used to account for agencies, which are custodial in nature. The County does not have any trust funds. There are five agency funds, which account for the receipts and disbursements of funds by the tax commissioner and various clerks of court.

Non-Current Governmental Assets/Liabilities:

GASB Statement 34 eliminates the presentation of accounts groups, but provides for these reports to be maintained and incorporates the information into the governmental column in the government-wide statement of net position.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary 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 government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. An exception to this general rule is payments-in-lieu of taxes. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, liabilities and net position or equity

1. Deposits

The County has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agent.

State statutes authorize the County to invest in obligations of, or obligations guaranteed by the U. S. Government and agencies of corporations of the U. S. Government obligations of any state; obligations of any political subdivision of any state; certificates of deposit or time deposits of any national state bank or savings and loan which have deposits insured by the FDIC or FSLIC; prime bankers acceptances; repurchase agreements; and the Georgia Fund 1.

The County, during the year, invested funds in the certificates of deposits and time deposits of local banks, and the Georgia Fund 1.

2. Receivables and payables

In the fund financial statements, material receivables in governmental funds include revenue accounts such as property taxes, grants and other similar intergovernmental revenues since they are usually both measurable and available. Nonexchange transactions collectible but not available are deferred in the fund financial statements in accordance with modified accrual, but not deferred in the government-wide financial statements in accordance with the accrual basis. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

The major receivable for the County is property taxes receivable. Property is appraised and a lien on such property becomes enforceable 60 days after final notification on delinquency of property taxes. Property taxes are levied by the last quarter of the year in which they are assessed, or as soon after as deemed practical. Taxes are due and payable when levied. Property taxes are levied on all taxable real, public utility and personal property (including vehicles) located within the County. Assessed values for property tax purposes are determined by the Wayne County Board of Tax Assessors for all property except public utilities and motor vehicles. Assessed value is set at 40% of market value. Public utility assessed values are established by the State of Georgia. Wayne County may place liens on property once the related tax payments become delinquent. Property tax millage rates are usually adopted in August and tax bills are rendered by September 15. The State of Georgia did not approve the tax digest for Wayne County, Georgia. The County received an order from the Superior Court of the State of Georgia to levy property taxes on October 21, 2015.

The property tax calendar is as follows:

Beginning of fiscal year for taxes	January 1, 2015
Millage rate adopted by resolution	September 24, 2015
County tax digest approved by the State of Georgia	See Above
Real and personal property tax bills rendered	October 21, 2015
Real property tax payment due	December 20, 2015
Tax sales 2008-2014 delinquent real property tax and other assessments	Various

3. Prepaid items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

4. Restricted assets

General Fund – Restricted cash is held by various financial institutions in the County's name to pay medical claims of its employees, to purchase equipment and supplies to combat drug use, and to purchase equipment and supplies for the juvenile court.

5. Capital assets

Capital assets purchased in the government fund types are recorded as expenditures at the time of purchase. Such assets are capitalized at cost if a unit cost is $5,000 or more in the general capital assets. The County's policy is to capitalize significant interest costs incurred during construction as a part of the cost of capital assets. Gifts or contributions are recorded at their estimated fair market value on the date donated. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Assets	Years
Building	25-50
Improvements	25
Equipment, vehicles and furniture	7-10
Infrastructure	20-50

General infrastructure assets acquired prior to January 1, 2003 consist of the road network assets that were acquired or that received substantial improvements subsequent to July 1, 1980 and are reported at estimated historical cost using deflated replacement cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

6. Compensated absences

Compensated absences are absences for which employees will be paid, such as vacation, sick leave, etc. A liability for compensated absences that are attributable to services already rendered and that are not contingent on a specific event that is outside the control of the government and its employees is accrued as employees earn the rights to the benefits. Compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the government and its employees are accounted for in the period in which such services are rendered or such events take place. In governmental funds, compensated absences are recognized as expenditures, using the modified accrual basis of accounting. In the proprietary fund, compensated absences are recorded as an expense and liability of the fund that will pay for them.

The County does not record the cost of annual leave until such benefits are paid, GASB standards require annual leave to be accrued when:

1) The employer's obligation to an employees' right to receive compensation for future benefits is attributable to the employees' service already rendered.
2) The obligation is related to rights that vest or accumulate.
3) The payment of the compensation is probable, and
4) The amount can be reasonably estimated.

Accumulated sick leave benefits have not been recorded as a liability because these benefits are paid only upon the illness of an employee and the amount of such payments cannot be reasonably estimated.

7. 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.

8. Fund balance

GASB 54 is a new standard that establishes a hierarchy based on the extent to which a government must observe constraints imposed upon the use of the resources that are reported by the governmental funds. Based on the requirements of GASB 54, the fund balance will now be composed of three primary categories 1)Nonspendable, 2)Restricted, and 3)Unrestricted. The Unrestricted Fund Balance is comprised of three components 1)Committed, 2)Assigned, and 3)Unassigned.

For committed fund balance, the County's highest level of decision-making authority is the Board of Commissioners. The formal action that is required to be taken to establish, modify or rescind a fund balance commitment is a majority vote of the Board of Commissioners. The County does not have any assigned fund balances.

8. Fund balance (Continued)

For classification of fund balances, the County considers restricted or unrestricted amounts to have been spent when an expenditure is incurred for which both restricted and unrestricted fund balance is available. Also, for the classification of fund balances, the County considers committed, assigned, or unassigned amounts to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

In the government-wide financial statements equity is classified as net position and displayed in three components as follows:

a. Investment in capital assets consists of capital assets including restricted capital assets, net of accumulated depreciation.
b. Restricted net position consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributions, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
c. Unrestricted net position consists of all other net position that does not meet the definition of "restricted" or "investment in capital assets".

When both restricted and unrestricted amounts of fund balance or net position are available for use for expenditures incurred, it is the County's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the County's policy to use fund balance in the following order.

- Committed
- Assigned
- Unassigned

9. Expenditures and expenses

In the government-wide financial statements, expenses are classified by function for governmental activities. Administrative overhead charges are made to various functions and are included in direct expenses. In the fund financial statements, governmental fund expenditures are classified as by character i.e. current (further classified by function), debt service, and capital outlay.

In the fund financial statements, governmental funds report expenditures of current financial resources.

10. Interfund transactions

Interfund transactions are reflected as either loans, services provided, reimbursement or transfer. Loans are reported as receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide columnar presentation.

11. Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that may affect the amounts reported in the financial statements and the related notes. Accordingly, actual results could differ from these estimates.

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.

The appropriated budget is prepared by fund, function, and department. The County manager may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the commissioners. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level. The commissioners made several supplemental budgetary appropriations throughout the year.

B. Excess of expenditures over appropriations

For the year ended December 31, 2015, appropriations exceeded expenditures in the General Fund. Budget violations did occur within the various departments. The Commissioners of Wayne County review the budget report monthly and meet with the various departments and review budget violations. The necessary action is taken to try to correct the budget violations within the current year. The budget violations were as follows:

B. Excess of expenditures over appropriations (Continued)

	BUDGETARY AMOUNT	ACTUAL AMOUNT	VARIANCE WITH FINAL BUDGET
GOVERNMENTAL FUNDS:			
GENERAL FUND			
GENERAL GOVERNMENT:			
Registrar -			
Interdepartmental charges	$ 3,000	$ 7,173	$ 4,173
Tax assessor-			
Interdepartmental charges	9,992	28,337	18,345
Government buildings & plant-			
Supplies	50,644	59,244	8,600
JUDICIARY:			
Judiciary administration-			
Interdepartmental charges	26,183	116,866	90,683
State and superior courts-			
Personal services and employee benefits	421,186	421,897	711
Probate-			
Interdepartmental charges	78,000	134,606	56,606
PUBLIC SAFETY-			
Emergency management agency-			
Capital outlays	3,409	9,530	6,121
PUBLIC WORKS:			
Highways and streets:			
Supplies	297,095	298,980	1,885
Capital outlays	25,955	214,797	188,842
Maintenance shop-			
Interdepartmental charges	70,000	97,742	27,742
Transportation services-			
Capital outlay	84,494	116,965	32,471
Recreation-			
Interdepartmental charges	103,000	119,127	16,127

B. **Excess of expenditures over appropriations (Continued)**

	BUDGETARY AMOUNT	ACTUAL AMOUNT	VARIANCE WITH FINAL BUDGET
NON-MAJOR FUNDS:			
EMERGENCY TELEPHONE SYSTEM:			
Personal services and employee benefits	516,034	520,826	4,792
Purchased/contract services	102,011	103,387	1,376
REVOLVING LOAN SPECIAL REVENUE FUND-			
Purchased/contract services	30,000	30,036	36
DEBT SERVICE FUND-			
Interest & fiscal charges	469,559	478,430	8,871

C. **Deficit fund equity**

The County did not have a fund with a deficit fund balance as of December 31, 2015.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits

As of December 31, 2015, the County had the following investments:

Investment	Rating	Average Maturity (Days)	Fair Value
Georgia Fund 1	AAAm	46 WAM	$ 3,255,753
Total investments			3,255,753
Cash-checking and certificates of deposit			11,729,219
Total cash and investments			$14,984,972

Reconciliation of financial statements to notes:	
Primary Government:	
Cash and investments:	
Governmental activities	$9,933,446
Restricted cash	403,387
Agency funds	4,648,139
Total cash and investments	$14,984,972

1. Interest Rate Risk

The County does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

2. Credit Risk

State law limits investment to (1) obligations of this state or other states, (2) obligations issued by the U. S. Government, (3) obligations fully insured or guaranteed by the U. S. Government or a government agency of the United States, (4) obligations of any corporation of the U. S. Government, (5) prime bankers' acceptances, (6) the local government investment pool established by state law, (7) repurchase agreements, and (8) obligations of other political subdivisions of this state. The County has no investment policy that would further limit its investment choices. The County's investment in Georgia Fund 1 is an investment pool managed by the Office of the State Treasurer. Georgia Fund 1 is a money market fund rated AAAm by Standard & Poor's and is managed to maintain a constant asset value of 1.00.

3. Custodial Credit Risk

Custodial credit risk is the risk that, in the event of bank failure, the County will not be able to recover the value of its cash and investments or collateral securities that are in the possession of an outside party. The County does not have a deposit policy for custodial credit risk. As of December 31, 2015, all of the County's monies were either insured or collateralized.

B. Receivables

Receivables as of year-end for the government's individual major funds and non-major and agency funds in the aggregate, including the applicable allowance for uncollectible accounts, are as follows:

Receivables:	Taxes	Accounts and Notes	Agencies	Gross Receivables	Less Allowance for Uncollectibles	Net Receivables	Intergovernmental
General	$ 3,801,335	$ 557,824	$ 625,623	$ 4,984,782	$ (306,000)	$ 4,678,782	$ 275,109
Nonmajor governmental		449,980		449,980		449,980	
2012 SPLOST							317,483
TSPLOST							706,887
Debt service	60,030	284,011		344,041	(45,000)	299,041	
Total	3,861,365	1,291,815	625,623	5,778,803	$ (351,000)	$ 5,427,803	$ 1,299,479
Less allowance for uncollectibles	(351,000)			(351,000)			
Net receivables	$ 3,510,365	$ 1,291,815	$ 625,623	$ 5,427,803			

C. Capital Assets

Capital assets activity for the year ended December 31, 2015 was as follows:

Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 2,953,022	$ 188,909		$ 3,141,931
Construction in progress	2,165,239	1,855,611		4,020,850
Total capital assets, not being depreciated	5,118,261	2,044,520		7,162,781
Capital assets, being depreciated:				
Improvements	5,322,982	37,793		5,360,775
Buildings	15,163,504	6,171		15,169,675
Equipment, vehicles and furniture	6,652,976	1,286,520	$ 113,246	7,826,250
Infrastructure	38,612,705	2,426,196		41,038,901
Total assets, being depreciated	65,752,167	3,756,680	113,246	69,395,601
Less accumulated depreciation for:				
Improvements	2,288,098	231,948		2,520,046
Buildings	3,781,037	350,361		4,131,398
Equipment, vehicles and furniture	4,482,833	572,903	113,246	4,942,490
Infrastructure	12,582,024	1,212,541		13,794,565
Total accumulated depreciation	23,133,992	2,367,753	113,246	25,388,499
Total capital assets, being depreciated, net	42,618,175	1,388,927		44,007,102
Net Governmental Activities Capital Assets	$ 47,736,436	$ 3,433,447	$ -	$ 51,169,883

C. Capital assets (Continued)

Depreciation expense was charged to governmental activities as follows:

General government	$ 26,095
Judiciary	27,655
Public safety	547,385
Public works	1,389,871
Health and welfare	53,878
Culture/recreation	154,882
Housing and development	167,987
Total depreciation expense	$2,367,753

Construction commitments

The County has one active construction project involving State Route 169 Overpass with a contract cost of $13,369,727 as of December 31, 2015.

D. Interfund receivables, payables, and transfers

There were no interfund receivable and/or payable balances at December 31, 2015.

A summary of interfund transfers by fund type is as follows:

	Transfers In	Transfers Out
Major Fund:		
General to emergency telephone system		$ 203,410
2012 SPLOST to debt service		1,722,844
Debt service from capital projects	$1,722,844	
CDBG to General	93,236	
Non-major Fund:		
Special Revenue – CDBG to General		93,236
Special revenue – Emergency telephone system from General	203,410	
Total	$2,019,490	$2,019,490

Interfund transfers are used to 1) move revenues from the fund that statute or budget requires collecting them to the fund that statute or budget requires to expend them, 2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due and 3) use unrestricted revenues collected to finance various programs accounted for in other funds in accordance with budgetary authorizations.

E. Leases

Operating Leases

The County is committed under various leases which are considered for accounting purposes to be operating leases. Total costs associated with these leases were $36,286 for 2015.

Future minimum lease payments are as follows:

Year	Amount
2015	$36,286
2016	42,279
2017	28,945
2018	27,958
2019	22,448
2020 and beyond	16,705
Total	$174,621

Capital Leases

The County has not entered into any new capital lease agreements for the current year. Capital leases are recorded at the present value of their future minimum lease payments as of the inception date. No balances are outstanding on capital leases as of December 31, 2015.

F. Long-term debt

Governmental Activities:

General Fund – Public Works

The County has accrued $1,776,372 in estimated postclosure care costs to provide for the postclosure costs of a landfill. The amount outstanding is $1,022,650 payable annually through 2027, non-interest bearing.

General Fund – Health and Welfare

The County issued $15,150,000 in general obligation bonds July 18, 2007 for the costs of constructing and equipping a new hospital. The bonds are general obligations of the County. The amount outstanding is $10,630,000, payable in annual payments varying from $1,163,459 to $1,277,544 commencing March 1, 2008 through March 1, 2026; interest from 4.0% to 4.5%. Interest of $468,459 has been included as an indirect expense.

F. Long-term debt (Continued):

Estimated postclosure care costs-

The annual requirements to amortize postclosure care costs outstanding of the primary government at December 31, 2015 are as follows:

	Governmental Activities		
Year Ending December 31	Estimated Postclosure Care Costs		
	Principal	Interest	Total
2016	$ 86,421		$ 86,421
2017	86,421		86,421
2018	86,421		86,421
2019	86,421		86,421
2020	86,421		86,421
2021	86,421		86,421
2022	86,421		86,421
2023	86,421		86,421
2024	86,421		86,421
2025	86,421		86,421
2026	86,421		86,421
2027	72,019		72,019
Total	$ 1,022,650		$ 1,022,650

F. Long-term debt (Continued):

General obligation bonds (Series 2007)-

The annual requirements to amortize the general obligation bonds of the primary government at December 31, 2015 including interest payments of $2,765,623 are as follows:

	Government Activities		
Year Ending December 31	General Obligation Bonds (Series 2007)		
	Principal	Interest	Total
2016	$ 740,000	$ 439,389	$ 1,179,389
2017	775,000	408,234	1,183,234
2018	810,000	375,037	1,185,037
2019	850,000	339,550	1,189,550
2020	895,000	302,256	1,197,256
2021	950,000	263,050	1,213,050
2022	1,000,000	221,613	1,221,613
2023	1,060,000	177,837	1,237,837
2024	1,120,000	130,813	1,250,813
2025	1,180,000	80,500	1,260,500
2026	1,250,000	27,344	1,277,344
	$ 10,630,000	$ 2,765,623	$ 13,395,623

Note Payable – City of Jesup-

The note related to the City of Jesup is an interest free note paid back to the City of Jesup over a five year period. The City of Jesup note is a repayment from Wayne County to the City of Jesup for their contribution to the new law enforcement building.

Year Ending December 31	Principal	Interest	Balance
2016	$ 90,000	0	$ 90,000
Total	$ 90,000	$ 0	$ 90,000

F. Long-term debt (Continued):

Changes in long-term liabilities:

The following is a summary of changes in long-term liabilities of the County's governmental funds for the year ended December 31, 2015:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Estimated postclosure care costs	$ 1,048,344		$ 25,694	$ 1,022,650	$ 86,421
Net OPEB obligation	4,894,403	$ 1,452,489		6,346,892	
Total	5,942,747	1,452,489	25,694	7,369,542	86,421
Note payable- City of Jesup	180,000		90,000	90,000	90,000
General obligation bonds (Series 2007)	11,325,000		695,000	10,630,000	740,000
Total	11,505,000	-	785,000	10,720,000	830,000
Total governmental activities	$ 17,447,747	$ 1,452,489	$ 810,694	$ 18,089,542	$ 916,421

All of the above debts (except for the general obligation bonds) are generally liquidated by the general fund. Payments on the general obligation bonds are made by the debt service fund. The general obligation sales tax bonds are paid from proceeds of a special purpose local option sales tax.

G. Postclosure Care Costs

State and federal laws and regulations require that the Wayne County Solid Waste Authority perform certain maintenance and monitoring functions at the site for thirty years after closure. The Authority closed the Goose Creek landfill in 1994 and a final cover has been placed on the site. The postclosure care costs are estimated to be $1,022,650 and this amount is reflected as a liability at December 31, 2015. This amount is based on the estimated cost to monitor and maintain this landfill during the postclosure period. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County will fund the postclosure care costs with revenues from the general fund. As of December 31, 2015, no assets have been restricted for the payment of postclosure care costs. The remaining portion of anticipated future inflation costs and additional costs that might arise from changes in postclosure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by charges to future landfill users, taxpayers, or both.
The Georgia EPD has determined that financial assurance reporting is no longer required for the closed landfills of Wayne County, Georgia.

H. Short-term debt

On January 2, 2015 the County borrowed $4,500,000 with a tax anticipation note (TAN). The TAN was paid December 31, 2015, along with $39,041 in interest at .87%.

Changes in short-term liabilities:
The following is a summary of changes in short-term liabilities of the County's governmental funds for the year ended December 31, 2015:

	Beginning Balance	Additions	Reductions	Ending Balance	Interest Paid
Tax anticipation note (TAN)	$ 0	$ 4,500,000	$ 4,500,000	$ 0	$ 39,041
Total governmental activities	$ 0	$ 4,500,000	$ 4,500,000	$ 0	$ 39,041

I. Restriction of fund balances and restricted asset accounts

Governmental Fund Types

Restrictions are used to indicate that a portion of the fund balance or retained earnings is not appropriate for expenditure or is legally segregated for a specific future use. The following restrictions are used by the County:

General, Special Revenue, and Capital Projects Funds:

Restrict for prepaid expenditures – restricted for contracts already purchased.

Restrict for drug interdiction – restricted for purchase of equipment and supplies to combat drug use.

Restrict for drug education – restricted for expenditures to educate and treat drug abusers.

Restrict for juvenile services – restricted for purchases of equipment and supplies for the juvenile court.

Restrict for DFACS expenditures – restricted for expenditures for the DFACS building.

Restrict for capital outlay – restricted for projects financed by SPLOST and TSPLOST revenues.

Restrict for debt service – restricted for principal and interest payments on general obligation bonds.

Restrict for economic development – restricted for loans for economic development purposes.

Restrict for drug court fees – restricted for fees incurred by the drug court.

I. Restriction of fund balances and restricted asset accounts (Continued):

Changes in restricted fund balances are as follows:

	Nonspendable	Committed					Restricted		
	Restrict for Prepaid Expenditures	Restrict for Drug Interdiction	Restrict for Drug Education	Restrict for Juvenile Services	Restrict for DFACS Expenditures	Restict for Drug Court Fees	Restrict for Capital Outlay	Restrict for Debt Service	Resticted for Economic Development
Restricted fund balance, beginning of year	$ 92,089	$ 40,420	$ 55,870	$ 67,661	$ 172,008	$ -	$ 6,628,947	$ 2,912,214	$ 470,000
Increase (decrease) in reserve	1,663	(19,966)	8,371	1,687	44,244	6,691	(1,973,198)	562,400	11,479
Restricted fund balance, end of year	$ 93,752	$ 20,454	$ 64,241	$ 69,348	$ 216,252	$ 6,691	$ 4,655,749	$ 3,474,614	$ 481,479

Restricted assets are comprised of the following:

	2015
General Fund:	
Wayne County Drug Interdiction - Cash	$ 20,454
Wayne County Drug Education – Cash	64,241
Wayne County Juvenile Services - Cash	69,348
Wayne County DFACS Building - Cash	216,252
Wayne County Drug Court Fees - Cash	6,691
Wayne County Excess Sales - Cash	26,401
Total General Fund	403,387
Total restricted assets	$ 403,387

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; injuries to employees; and natural disasters. In previous years, the County was unable to obtain general liability insurance at a cost it considered to be economically justifiable. The County joined together with other governments in the state as part of the Georgia Interlocal Risk Management Agency Property and Liability Insurance Fund and the Georgia Municipal Association Group Self-Insurance Workers Compensation Fund, a public entity risk pool, currently operating as a common risk management and insurance program for

A. Risk Management (Continued):

member local governments. The County pays an annual premium to the pool for its insurance coverage. The agreement for formation of ACCG-Interlocal Risk Management Agency provides that the pool will be self-sustaining through member premiums.

The policy with ACCG has a $2,500 deductible option with a $1,000,000 liability limit. There has not been any significant reduction in coverage during the past year. No settlements in excess of coverage have been made in any of the three prior fiscal years. The County's only risk of loss would occur if the loss exceeded the limit of liability as stated in the policy.

As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The County is also to allow the pool's agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member government contract and in accordance with the worker's compensation law of Georgia. The funds are to pay all cost taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation of defense.

The pooling agreement allows for ACCG to make any additional assessments necessary to meet any financial deficiency, subject to the approval of the Georgia Insurance Commissioner. It is not possible to estimate the amount of such additional assessments. At December 31, 2015 the County was not aware of any asserted claims that exceed the County's insurance coverage. Settled claims in the past three years have not exceeded the coverages.

ACCG has published its own financial report, which can be obtained from the Association of County Commissioners of Georgia, 1100 Circle 75 Parkway, Suite 300, Atlanta, Georgia 30339.

Group Health:

The County is self-insured for medical claims. Under the plan, the County will pay 90% of the first $3,000 in claims with a $1,000 deductible. The County maintains an excess coverage policy for claims in excess of $75,000 and is responsible for paying 100% of all claims over $3,000 until an aggregate of $75,000 in claims has been accumulated. After $75,000 in claims has been aggregated, the insurance carrier will pay 100% of all claims in excess of the $75,000 limit for an unlimited lifetime benefit. All claims have been paid as incurred. Claim expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Changes in the reported liability since December 31, 2011 resulted from the following:

December 31	Beginning Liability	Current Year Claims and changes in Estimates	Claim Payments	Ending Liability
2011	$ 23,776	$1,482,053	$1,464,058	$ 41,771
2012	$41,771	$2,321,240	$2,363,011	
2013		$2,318,055	$2,318,055	
2014		$2,461,929	$2,156,095	$305,834
2015	$305,834	$1,516,208	$1,747,362	$ 74,680

B. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

State laws provide that the County may guarantee the repayment of certain borrowings of the Hospital Authority of Wayne County. The County has never been called upon to make any direct payments pursuant to such guarantee. As of December 31, 2015, the County-guaranteed bonds outstanding were as follows:

Description	Balance
Series 2015 revenue bonds of Hospital Authority of Wayne County	$13,790,000

Wayne County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County attorney the resolution of these matters will not have a material adverse effect on the financial condition of the County.

C. Joint venture

Wayne County, Georgia, in conjunction with cities and counties in the seventeen (17) county Heart of Georgia area are members of the Heart of Georgia Altamaha Regional Commission (RC). Membership in an RC is automatic for each municipality and county in the state. The official Code of Georgia Section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of the RCs. Each County and municipality in the state is required by law to pay minimum annual dues to the RC. Each County paid annual dues in the amount of $21,190 to the RC for the year ended December 31, 2015. The RC board membership includes the chief elected official of each County and chief elected official of each municipality. The County board members and municipal board members from the same County elect one member of the board who is a resident (but not an elected or appointed official or employee of the County or municipality) to serve as the nonpublic board member from a County.

The Georgia Planning Act of 1989 (O.C.G.A. 50-8-34) defines RCs as "public agencies and instrumentalities of their members". Georgia laws also provide that the member governments are liable for any debts or obligations of an RC beyond its resources (O.C.G.A. 50-8-39.1).

Financial statements of the RC may be obtained directly from:

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

D. Sales tax revenue

2006 SPLOST

On September 21, 2004 Wayne County voters approved a six year referendum to raise $22,465,591 for (a) road, street and bridge purposes within the County (b) sewer improvement and drainage, paving, curbing and guttering projects within the cities of Jesup, Odum, and Screven and (c) to construct a new hospital.

The sales tax levy took effect on July 1, 2006 and the County received its first check in August 2006. The referendum calls for the tax to be levied for six years or up to $22,465,591 whichever comes first. This revenue is reported in the sales tax capital projects fund.

2012 SPLOST

On November 8, 2011 Wayne County voters approved a six year referendum to raise an estimated $22,000,000 for (a) payment in 2007 general obligation bonds (b) road, street, bridge, projects, and road equipment (c) emergency vehicles and fire equipment and (d) water and sewer projects, streets and drainage projects, recreation projects, and fire equipment within the cities of Jesup, Odum, and Screven.

The sales tax levy took effect on July 1, 2012 and the County received its first check in August 2012. The referendum calls for the tax to be levied for six years until the expiration date without regard to the monetary amount. This revenue will be reported in the sales tax capital projects fund.

T-SPLOST

On November 6, 2012 voters in the Heart of Georgia Altamaha District, which includes Wayne County, approved a ten year referendum to raise funds for local transportation projects.

The sales tax levy took effect on January 1, 2013 and the County received its first check in March 2013. The referendum calls for the tax to be levied for ten years until the expiration date. This revenue will be reported in the sales tax capital projects fund.

E. Hotel/Motel excise tax

The County is in compliance with all significant finance-related legal and contractual provisions. The County levies and collects a five percent hotel/motel tax in accordance with the provisions of O.C.G.A. 48-13-51. The County has complied with the expenditure requirements of this code section as required under Code Section 36-81-7. Listed below is a summary of the transactions for the year ended December 31, 2015.

	Amount	Percentage
Lodging tax receipts	$13,111	100%
Disbursements to Wayne County Board of Tourism for promotion of tourism	13,111	100%
Balance of lodging tax funds on hand at end of year		

F. Employee retirement systems

1. Defined Contribution Plan

a. Plan Description

The Wayne County, Georgia Board of Commissioners established a defined contribution plan under section 401 of the Internal Revenue Code effective July 1, 1998. The Wayne County Money Purchase Plan is a defined contribution pension plan established by the County to provide benefits at retirement to employees of the County. At December 31, 2015, there were 208 plan members. Plan members are not allowed to contribute to the money purchase plan. The contributions of plan members are directed to a 457 deferred compensation plan. The County will contribute 1% of each eligible employee's compensation. In addition, the County will contribute another 4.5% of each eligible employee's compensation if the employee contributes 5.5% to the County's 457 deferred compensation plan. The amount the County will contribute to the money purchase plan will increase based on the schedule below:

Number of Years of Continuous Service	County's Percent of Contribution
1 month thru 4 years	5.5%
5 years thru 14 years	6.0%
15 years thru 24 years	6.5%
25 years thru 29 years	7.0%
30 years thru 39 years	8.5%
40 years and over	10.0%

During the 2015 year, the County contributed $356,953 to the money purchase pension plan. Plan provisions and contribution requirements are established and may be amended by the commissioners of Wayne County, Georgia. The plan is funded through a trust. The assets of the trust are invested in group annuity contracts issued by Nationwide Life Insurance Company.

b. Basis of Accounting

The financial statements of Wayne County Money Purchase Plan are prepared using the accrual basis of accounting. Employer contributions are recognized in the period that the contributions are due.

c. Valuation of Investments

Plan investments are reported at fair value. Securities traded on national exchanges are valued at the last reported sales price. Investments that do not have an established market are reported at estimated fair value. GEBCorp administers the plan and issues a financial report. Their address is 1100 Circle 75 Parkway, Suite 300, Atlanta, GA 30339.

2. Deferred Compensation Plan

The County also has a deferred compensation plan under section 457 of the Internal Revenue Code. One hundred and nineteen (119) plan members invest their contributions ($300,906 for 2015) in annuity contracts with Nationwide Insurance Company. Fifty-six (56) plan members invest their contributions ($102,609 for 2015) in various mutual funds held in trust by the Charles Schwab Trust Company administered by GEBCorp. A financial report can be obtained from GEBCorp at 1100 Circle 75 Parkway, Suite 300, Atlanta, Georgia, 30339.

F. Employee retirement systems (Continued)

In addition to the defined contribution and deferred compensation plans of the County, the following pension and retirement plans are in effect but are not under the direct control of the County:

(a) PROBATE JUDGES' RETIREMENT FUND OF GEORGIA
The Probate Judge is covered under a pension plan which requires that certain sums from marriage licenses and fines or bond forfeitures be remitted to the pension plan before the payment of any costs or other claims.

(b) CLERK OF SUPERIOR COURT RETIREMENT FUND
The Clerk of Superior Court is covered under a pension plan which requires that certain sums from fees and fines or bond forfeitures be remitted to the pension plan before the payment of any costs or other claims.

(c) SHERIFF'S RETIREMENT FUND/PEACE OFFICERS' ANNUITY AND BENEFIT FUND
The Sheriff and sheriff deputies are covered under separate pension plans which require that certain sums from fines or bond forfeitures be remitted by the Probate Judge or Clerk of Superior Court to the pension plans before the payment of any costs or other claims.

G. Other Postemployment Benefits

Description

Effective January 1, 2008, the County adopted the provisions of GASB Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions". In addition to the relevant disclosures within this note related to the implementation of GASB Statement No. 45, the financial statements reflect a long-term liability and related expenses of $6,346,892 in governmental activities resulting from the adoption. The County's OPEB plan is a single-employer plan.

The County provides postretirement healthcare benefits and life insurance, in accordance with state statutes, to all employees who retire from the County with at least twenty-five (25) years of service. Currently seventeen (17) retirees meet those eligibility requirements. The policy for paying insurance premiums and medical costs for retirees and their dependents is the same as it is for its regular employees as described in Note IV (A). The County is under no statutory or contractual obligation to provide these postretirement healthcare benefits. No stand-alone financial report is either available or generated.

Fund Policy

Premiums for postemployment healthcare benefits are funded by the retirees desiring such coverage via co-pays paid to the County in accordance with rates established by the County. For the year ended December 31, 2015, retirees receiving benefits paid $35,346, which was used to offset the County's total outlays for insurance premiums and claims equaling for the current year. The net outlay from the County, which equaled $140,621, represents the County's net cost paid for the current year. These benefits are financed on pay-as-you-go basis. Any employee hired after October 7, 2013 will not receive OPEB benefits.

Annual OPEB Cost and Net OPEB Obligation

The County's annual OPEB cost is calculated based on the annual required contribution (ARC) of the County, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period of 30

G. Other Postemployment Benefits (Continued)

years. The following table illustrates the components of the County's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the County's net OPEB obligation:

Annual required contribution	$ 1,323,918
Interest on net OPEB obligation	269,192
Adjustment to annual required contribution	
Annual OPEB cost	1,593,110
Contributions made	(140,621)
Increase (decrease) in net OPEB obligation	1,452,489
Net OPEB obligation – beginning of year	4,894,403
Net OPEB obligation – end of year	$6,346,892

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for 2009 thru 2015 were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage Annual OPEB Cost Contributed	Net OPEB Obligation – End of Year
12/31/09	$376,440	14.51%	$ 386,155
12/31/10	$630,553	28.04%	$ 839,885
12/31/11	$666,208	8.98%	$1,446,236
12/31/12	$1,250,505	8.77%	$2,587,035
12/31/13	$1,390,207	9.49%	$3,845,310
12/31/14	$1,330,791	21.17%	$4,894,403
12/31/15	$1,593,110	8.83%	$6,346,892

Because 2008 was the year of transition for GASB Statement No. 45, requirements of GASB Statement No. 45 have been implemented prospectively; therefore, the above illustration does not reflect similar information respective of the years preceding 2009.

Funding Status and Funding Progress

As of January 1, 2014, the most recent actuarial valuation date, the plan was not funded. The actuarial accrued liability for benefits equaled $15,309,380, resulting in an unfunded actuarial accrued liability (UAAL) of $15,309,380. The covered payroll (annual payroll of active employees covered by the Plan) equaled $5,769,193, and the ratio of the UAAL to the covered payroll equaled 265.4%.

Actuarial valuation of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

The schedule of funding progress, presented as RSI following the notes to the financial statements, is to present multiyear trend information about whether the actuarial value of plan assets is increasing

G. Other Postemployment Benefits (Continued)

or decreasing over time relative to the actuarial accrued liability for benefits. However, because the County maintains no plan assets, information relative to plan asset required disclosures is not applicable. Additionally, because 2008 was the year of transition for GASB Statement No. 45, requirements of GASB Statement No. 45 have been implemented prospectively; therefore, the RSI does not reflect similar information respective of the years preceding 2009.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the County and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the County and plan members to that point. There are no legal or contractual funding limitations that would potentially affect the projection of benefits for financial accounting purposes. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities, consistent with the long-term perspective of the calculations.

In the actuarial valuation dated January 1, 2014, the projected unit credit cost actuarial method was used. Because the County funds its OPEB on a pay-as-you-go basis, the plan has no assets (investments) used specifically for paying the post-retirement medical benefits; therefore, the actuarial assumptions included a 4% discount rate, which approximates the expected rate of return on non-pension investments held by the County. Actuarial assumptions also included healthcare and prescription drug cost trend rate of 7.75%, initially, reduced by decrements to an ultimate rate of 5% after five years. The UAAL is being amortized as a level dollar amount over thirty years on an open basis.

H. Subsequent Events

A review of the subsequent events noted the following:

- The Chairman of the Board of Commissioners, Kevin Copeland, resigned May 16, 2016.
- The County closed the inert landfill (Goose Creek Phase II) and opened a new inert landfill

I. Prior Period Adjustment

The Wayne County Board of Health, a non-major component unit, restated beginning fund balance as a result of the adoption of Government Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions*:

	Governmental Activities
Net position, as previously stated	$ 795,645
Add:	
Deferred ouflow of resources – employer	63,292
Deduct:	
Net pension liability	(675,731)
Net position, restated	$ 183,206

REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MD&A

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	$ 10,706,279	$ 10,706,279	$ 11,305,907	$ 599,628
Other taxes	2,659,000	2,842,089	3,535,704	693,615
Licenses and permits	123,000	123,000	119,006	(3,994)
Intergovernmental revenue	308,000	611,925	528,935	(82,990)
Charges for services	3,243,650	3,390,161	3,076,018	(314,143)
Fines and fees	649,500	649,500	694,072	44,572
Investment income	3,000	3,000	947	(2,053)
Other revenue	146,504	150,104	221,489	71,385
TOTAL REVENUES	17,838,933	18,476,058	19,482,078	1,006,020
EXPENDITURES:				
GENERAL GOVERNMENT:				
ELECTIONS:				
Personal services and employee benefits	3,770	11,100	10,812	(288)
Purchased/contract services	14,010	6,070	5,881	(189)
Supplies	3,400	3,152	2,986	(166)
Capital outlays	2,200	27	-	(27)
Total elections	23,380	20,349	19,679	(670)
REGISTRAR:				
Personal services and employee benefits	5,131	44,846	44,813	(33)
Purchased/contract services	10,270	5,851	5,610	(241)
Supplies	1,100	893	780	(113)
Capital outlays	900	-	-	-
Interdepartmental charges	11,000	3,000	7,173	4,173
Total registrar	28,401	54,590	58,376	3,786

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
FINANCIAL ADMINISTRATION:				
Personal services and employee benefits	$ 294,735	$ 279,288	$ 279,232	$ (56)
Purchased/contract services	199,100	233,818	231,580	(2,238)
Supplies	11,300	9,076	8,953	(123)
Capital outlays	2,500	1,513	1,513	-
Interdepartmental charges	76,000	36,490	17,558	(18,932)
Other costs	152,482	1,334	1,000	(334)
Debt service	-	39,041	39,041	-
Total financial administration	736,117	600,560	578,877	(21,683)
TAX COMMISSIONER:				
Personal services and employee benefits	239,154	233,146	232,546	(600)
Purchased/contract services	150,154	145,756	118,532	(27,224)
Supplies	2,800	4,416	4,350	(66)
Capital outlays	2,500	8,339	5,741	(2,598)
Interdepartmental charges	77,000	51,375	50,149	(1,226)
Total tax commissioner	471,608	443,032	411,318	(31,714)
TAX ASSESSOR:				
Personal services and employee benefits	285,771	309,186	308,794	(392)
Purchased/contract services	157,105	262,158	258,928	(3,230)
Supplies	8,000	10,093	9,332	(761)
Capital outlays	5,000	2,226	1,295	(931)
Interdepartmental charges	29,000	9,992	28,337	18,345
Total tax assessor	484,876	593,655	606,686	13,031
GOVERNMENT BUILDINGS & PLANTS:				
Personal services and employee benefits	200,980	211,749	211,725	(24)
Purchased/contract services	62,214	91,500	83,200	(8,300)
Supplies	79,600	50,644	59,244	8,600
Capital outlay	7,500	6,453	1,385	(5,068)
Interdepartmental charges	43,000	32,461	19,600	(12,861)
Total government buildings	393,294	392,807	375,154	(17,653)
TOTAL GENERAL GOVERNMENT	2,137,676	2,104,993	2,050,090	(54,903)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
JUDICARY:				
JUDICIAL ADMINISTRATION:				
Personal services and employee benefits	$ 270,039	$ 267,225	$ 242,312	$ (24,913)
Purchased/contract services	112,300	197,372	171,856	(25,516)
Supplies	33,000	48,387	47,740	(647)
Capital outlays	1,000	1,774	1,330	(444)
Interdepartmental charges	82,000	26,183	116,867	90,684
Other costs	30,000	32,000	31,494	(506)
Total judicial administration	528,339	572,941	611,599	38,658
STATE AND SUPERIOR COURTS:				
Personal services and employee benefits	399,839	421,186	421,897	711
Purchased/contract services	151,250	167,166	164,198	(2,968)
Supplies	38,500	32,763	32,217	(546)
Capital outlays	7,000	1,000	512	(488)
Interdepartmental charges	117,000	78,821	11,628	(67,193)
Total state and superior courts	713,589	700,936	630,452	(70,484)
DISTRICT ATTORNEY:				
Personal services and employee benefits	8,936	8,990	8,989	(1)
Purchased/contract services	1,100	1,146	1,087	(59)
Supplies	100	-	-	-
Other costs	150,500	150,500	150,143	(357)
Total district attorney	160,636	160,636	160,219	(417)
MAGISTRATE COURT:				
Personal services and employee benefits	178,474	177,160	177,084	(76)
Purchased/contract services	22,995	23,938	20,012	(3,926)
Supplies	2,875	3,711	3,297	(414)
Capital outlays	825	760	280	(480)
Interdepartmental charges	43,600	23,267	17,171	(6,096)
Total magistrate court	248,769	228,836	217,844	(10,992)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
PROBATE COURT:				
Personal services and employee benefits	$ 176,471	$ 169,696	$ 169,169	$ (527)
Purchased/contract services	28,557	24,447	24,248	(199)
Supplies	3,600	3,373	2,916	(457)
Capital outlays	2,300	1,300	1,274	(26)
Interdepartmental charges	78,000	78,000	134,606	56,606
Total probate court	288,928	276,816	332,213	55,397
JUVENILE COURT:				
Personal services and employee benefits	105,678	126,485	126,470	(15)
Purchased/contract services	12,000	36,142	35,747	(395)
Supplies	3,000	3,005	3,004	(1)
Total juvenile court	120,678	165,632	165,221	(411)
PUBLIC DEFENDER:				
Purchased/contract services	625	625	496	(129)
Other costs	178,500	178,500	166,512	(11,988)
Total public defender	179,125	179,125	167,008	(12,117)
DRUG COURT:				
Purchased/contract services	22,000	93,957	93,957	-
Supplies	4,500	4,462	4,295	(167)
Total drug court	26,500	98,419	98,252	(167)
TOTAL JUDICIARY	2,266,564	2,383,341	2,382,808	(533)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
PUBLIC SAFETY:				
SHERIFF:				
Personal services and employee benefits	$ 1,610,911	$ 1,866,298	$ 1,865,499	$ (799)
Purchased/contract services	168,094	193,087	192,937	(150)
Supplies	224,200	212,261	203,089	(9,172)
Capital outlays	463,826	254,331	173,287	(81,044)
Interdepartmental charges	343,000	291,712	195,661	(96,051)
Total sheriff	2,810,031	2,817,689	2,630,473	(187,216)
LAW ENFORCEMENT BUILDING -				
Debt service	90,000	90,000	90,000	-
Total law enforcement building	90,000	90,000	90,000	-
JAIL:				
Personal services and employee benefits	1,047,385	1,018,429	1,017,975	(454)
Purchased/contract services	367,000	443,472	438,235	(5,237)
Supplies	528,592	566,252	564,274	(1,978)
Capital outlays	13,000	33,547	30,543	(3,004)
Interdepartmental charges	223,000	194,230	148,716	(45,514)
Other costs	7,000	12,572	12,572	-
Total jail	2,185,977	2,268,502	2,212,315	(56,187)
OTHER PUBLIC SAFETY:				
Purchased/contract services	100	326	173	(153)
Supplies	13,200	12,974	9,010	(3,964)
Total other public safety	13,300	13,300	9,183	(4,117)
RURAL FIRE DEPARTMENTS:				
Personal services and employee benefits	15,400	29,042	29,042	-
Purchased/contract services	19,000	50,871	50,850	(21)
Supplies	20,400	16,546	16,320	(226)
Capital outlays	14,000	550	550	-
Other costs	19,500	19,500	19,432	(68)
Total rural fire departments	88,300	116,509	116,194	(315)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
EMERGENCY MEDICAL SERVICES:				
Personal services and employee benefits	$ 802,661	$ 825,817	$ 825,254	$ (563)
Purchased/contract services	117,300	154,059	153,914	(145)
Supplies	119,925	125,563	125,562	(1)
Capital outlays	12,000	9,960	7,177	(2,783)
Interdepartmental charges	218,000	195,475	139,393	(56,082)
Total emergency medical services	1,269,886	1,310,874	1,251,300	(59,574)
CORONER:				
Personal services and employee benefits	19,980	27,889	27,863	(26)
Purchased/contract services	14,989	15,038	14,841	(197)
Supplies	4,375	2,607	2,543	(64)
Capital outlays	750	-	-	-
Interdepartmental charges	6,000	6,249	2,361	(3,888)
Total coroner	46,094	51,783	47,608	(4,175)
ANIMAL CONTROL:				
Purchased/contract services	500	-	-	-
Supplies	12,500	-	-	-
Total animal control	13,000	-	-	-
EMERGENCY MANAGEMENT AGENCY:				
Personal services and employee benefits	67,279	46,153	45,919	(234)
Purchased/contract services	30,545	29,629	28,893	(736)
Supplies	7,800	19,373	15,240	(4,133)
Capital outlays	8,000	3,409	9,530	6,121
Interdepartmental charges	-	500	474	(26)
Total emergency management agency	113,624	99,064	100,056	992
TOTAL PUBLIC SAFETY	6,630,212	6,767,721	6,457,129	(310,592)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
PUBLIC WORKS:				
HIGHWAYS AND STREETS:				
Personal services and employee benefits	$ 1,454,712	$ 1,430,617	$ 1,429,924	$ (693)
Purchased/contract services	315,853	449,702	448,839	(863)
Supplies	443,178	297,095	298,980	1,885
Capital outlays	34,598	25,955	214,798	188,843
Interdepartmental charges	325,000	461,300	439,837	(21,463)
Total highways and streets	2,573,341	2,664,669	2,832,378	167,709
SOLID WASTE & RECYCLING:				
Purchased/contract services	761,600	759,535	757,549	(1,986)
Capital outlays	150,000	22,156	21,895	(261)
Other Costs	-	925	869	(56)
Total solid waste & recycling	911,600	782,616	780,313	(2,303)
COUNTY SHOP:				
Personal services and employee benefits	233,241	284,952	284,307	(645)
Purchased/contract services	40,300	31,652	28,815	(2,837)
Supplies	45,050	51,518	35,767	(15,751)
Capital outlays	15,000	14,100	14,047	(53)
Interdepartmental charges	70,000	70,000	97,742	27,742
Total county shop	403,591	452,222	460,678	8,456
TOTAL PUBLIC WORKS	3,888,532	3,899,507	4,073,369	173,862
HEALTH AND WELFARE:				
PUBLIC HEALTH ADMINISTRATION:				
Purchased/contract services	-	2,131	2,130	(1)
Other costs	115,425	103,218	103,218	-
Total public health administration	115,425	105,349	105,348	(1)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
WELFARE ADMINISTRATION:				
Purchased/contract services	$ 14,500	$ 39,748	$ 30,169	$ (9,579)
Supplies	5,500	1,778	1,698	(80)
Other costs	2,500	615	614	(1)
Total welfare administration	22,500	42,141	32,481	(9,660)
COMMUNITY SERVICES:				
Personal services and employee benefits	212,971	211,144	208,538	(2,606)
Purchased/contract services	37,850	42,033	38,992	(3,041)
Supplies	117,150	94,713	92,332	(2,381)
Capital outlays	15,500	84,494	116,965	32,471
Interdepartmental charges	13,000	13,000	1,421	(11,579)
Total community services	396,471	445,384	458,248	12,864
TOTAL HEALTH AND WELFARE	534,396	592,874	596,077	3,203
CULTURE AND RECREATION:				
RECREATION:				
Personal services and employee benefits	395,589	451,365	450,846	(519)
Purchased/contract services	177,625	303,313	303,084	(229)
Supplies	354,059	439,831	439,327	(504)
Capital outlays	1,920	28,864	28,412	(452)
Interdepartmental charges	103,000	103,000	119,127	16,127
Other costs	20,000	20,000	20,000	-
Total recreation	1,052,193	1,346,373	1,360,796	14,423

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
LIBRARY -				
Other costs	$ 168,500	$ 168,500	$ 168,500	$ -
Total library	168,500	168,500	168,500	-
TOTAL CULTURE AND RECREATION	1,220,693	1,514,873	1,529,296	14,423
HOUSING AND DEVELOPMENT:				
CONSERVATION:				
Personal services and employee benefits	95,106	87,656	87,919	263
Purchased/contract services	42,485	44,156	43,164	(992)
Supplies	15,200	15,807	15,519	(288)
Capital outlays		5,189	5,189	-
Interdepartmental charges	24,000	24,000	12,995	(11,005)
Other costs	50,029	54,129	54,129	-
Total conservation	226,820	230,937	218,915	(12,022)
FOREST RESOURCES:				
Personal services and employee benefits	33,626	33,250	31,375	(1,875)
Purchased/contract services	2,700	2,700	2,094	(606)
Supplies	2,200	2,576	1,207	(1,369)
Capital outlays	500	500	-	(500)
Interdepartmental charges	9,000	9,000	-	(9,000)
Other costs	37,000	37,000	36,257	(743)
Total forest resources	85,026	85,026	70,933	(14,093)
BUILDING INSPECTION:				
Personal services and employee benefits	59,766	61,071	60,783	(288)
Purchased/contract services	6,812	6,570	3,022	(3,548)
Supplies	4,290	3,228	2,285	(943)
Capital outlays	490	490	-	(490)
Interdepartmental charges	15,000	15,000	462	(14,538)
Total building inspection	86,358	86,359	66,552	(19,807)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
ECONOMIC DEVELOPMENT:				
Personal services and employee benefits	$ 151,800	$ 149,110	$ 111,692	$ (37,418)
Purchased/contract services	25,000	27,690	23,090	(4,600)
Interdepartmental charges	31,000	31,000	12,127	(18,873)
Other costs	315,500	315,500	300,000	(15,500)
Total economic development	523,300	523,300	446,909	(76,391)
AIRPORT:				
Personal services and employee benefits	10,400	475	-	(475)
Purchased/contract services	33,970	55,030	53,726	(1,304)
Supplies	141,090	133,785	127,619	(6,166)
Capital outlays	9,105	53,046	51,875	(1,171)
Total airport	194,565	242,336	233,220	(9,116)
TOTAL HOUSING AND DEVELOPMENT	1,116,069	1,167,958	1,036,529	(131,429)
Total expenditures	17,794,142	18,431,267	18,125,298	(305,969)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	44,791	44,791	1,356,780	1,311,989
OTHER FINANCING SOURCES (USES):				
Sale of assets	(10,000)	(10,000)	-	10,000
Transfers (out)	54,791	54,791	110,174	55,383
Total other financing sources and (uses)	44,791	44,791	110,174	65,383
NET CHANGE IN FUND BALANCES	-	-	1,246,606	1,246,606
FUND BALANCES, BEGINNING	4,420,277	4,420,277	4,420,277	4,420,277
FUND BALANCES, ENDING	$ 4,420,277	$ 4,420,277	$ 5,666,883	$ 5,666,883

SCHEDULE 2

WAYNE COUNTY, GEORGIA
SCHEDULE OF FUNDING PROGRESS-POSTEMPLOYMENT HEALTHCARE BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2015

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
1/1/2009	0	$3,623,800	$3,623,800	0%	$6,331,672	57.2%
1/1/2010	0	$9,747,416	$9,747,416	0%	$5,545,434	175.8%
1/1/2011	0	$9,747,416	$9,747,416	0%	$5,545,434	175.8%
1/1/2012	0	$11,610,367	$11,610,367	0%	$5,565,508	208.6%
1/1/2013	0	$11,610,367	$11,610,367	0%	$5,565,508	208.6%
1/1/2014	0	$15,309,380	$15,309,380	0%	$5,769,193	265.4%
1/1/2015	0	$15,309,380	$15,309,380	0%	$5,769,193	265.4%

Because 2008 was the year of transition for GASB Statement No. 45, requirements of GASB Statement No. 45 have been implemented prospectively; therefore, the above illustration does not reflect similar information respective of years preceding 2009.

WAYNE COUNTY, GEORGIA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

A. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in this report. Budgets are prepared on a basis consistent with generally accepted accounting principles.

1. Departments submit detailed budget requests to the County Manager who reviews and compiles the requests.

2. The County Manager submits a proposed budget to the Board of County Commissioners no later than January 1.

3. The Board of County Commissioners holds such public workshops as it deems necessary and holds an advertised public hearing on the proposed budget at which the first reading of the budget resolution occurs. The budget is finally adopted at a regular or called Board meeting in January of the year prior to which it applies.

4. Annual budgets are adopted for the general fund and special revenue funds for legal budgetary control. Project length budgets are adopted for capital projects funds.

5. The County Manager is authorized to transfer budgeted amounts within departments. The Board of Commissioners may transfer amounts between departments and approve appropriations of additional resources in accordance with Georgia State Laws.

6. Supplemental increases and decreases in budget appropriations were properly approved by the County Commissioners. For the year ended December 31, 2015, the following supplemental increases and decreases in budget appropriations were approved:

Fund Type	Original Appropriations	Supplemental Appropriations	Supplemental Decreases	Final Appropriations
General	$17,794,142	$ 637,125	$ 0	$ 18,431,267
Special Revenue	$ 1,290,291	$ 0	$ 162,697	$ 1,127,594
Debt Service	$ 1,150,000	$ 14,559	$ 0	$ 1,164,559

B. Material excesses of expenditures over appropriations in individual funds.

GOVERNMENTAL FUNDS: GENERAL FUND	BUDGETARY AMOUNT	ACTUAL AMOUNT	VARIANCE WITH FINAL BUDGET
GENERAL GOVERNMENT:			
Registrar -			
Interdepartmental charges	$3,000	$7,173	$4,173
Tax assessor-			
Interdepartmental charges	9,992	28,337	18,345
Government buildings & plant-			
Supplies	50,644	59,244	8,600
JUDICIARY:			
Judiciary administration-			
Interdepartmental charges	26,183	116,866	90,683
State and superior courts-			
Personal services and employee benefits	421,186	421,897	711
Probate-			
Interdepartmental charges	78,000	134,606	56,606
PUBLIC SAFETY-			
Emergency management agency-			
Capital outlays	3,409	9,530	6,121
PUBLIC WORKS:			
Highways and streets:			
Supplies	297,095	298,980	1,885
Capital outlays	25,955	214,797	188,842
Maintenance shop-			
Interdepartmental charges	70,000	97,742	27,742
Transportation services-			
Capital outlay	84,494	116,965	32,471
Recreation-			
Interdepartmental charges	103,000	119,127	16,127

B. Material excesses of expenditures over appropriations in individual funds (Continued).

	BUDGETARY AMOUNT	ACTUAL AMOUNT	VARIANCE WITH FINAL BUDGET
NON-MAJOR FUNDS:			
EMERGENCY TELEPHONE SYSTEM:			
Personal services and employee benefits	$ 516,034	$ 520,826	$ 4,792
Purchased/contract services	102,011	103,387	1,376
REVOLVING LOAN SPECIAL REVENUE FUND-			
Purchased/contract services	30,000	30,036	36
DEBT SERVICE FUND-			
Interest & fiscal charges	469,559	478,430	8,871

C. Deficit fund equity

The County did not have a fund with a deficit fund balance as of December 31, 2015.

SUPPLEMENTARY DATA – COMBINING FUND FINANCIAL SCHEDULES

SCHEDULE 3

WAYNE COUNTY, GEORGIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2015

	Special Revenue				Total Non-major Governmental Funds
	Hotel/Motel Tax Fund	Emergency Telephone System	RLF	CDBG	
ASSETS:					
Cash			$ 32,421		$ 32,421
Receivables	$ 922				922
Intergovernmental					
RLF Loans Receivable			449,058		449,058
TOTAL ASSETS	$ 922	$ -	$ 481,479	$ -	$ 482,401
LIABILITIES AND FUND BALANCE					
LIABILITIES-					
Accounts payable	922				922
Total Liabilities	922	-	-	-	922
FUND BALANCES:					
Restricted for capital outlay					-
Restricted for economic development			481,479		481,479
Unassigned					-
Total Fund Balance	-	-	481,479	-	481,479
TOTAL LIABILITIES AND FUND BALANCES	$ 922	$ -	$ 481,479	$ -	$ 482,401

SCHEDULE 4

WAYNE COUNTY, GEORGIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2015

	Special Revenue				Total Non-major Governmental Funds
	Hotel/Motel Tax Fund	Emergency Telephone System	RLF	CDBG	
REVENUES:					
Taxes	$ 13,111				$ 13,111
Intergovernmental			$ 30,000	$ 122,332	152,332
Charges for services		$ 466,508			466,508
Investment income			11,515		11,515
Total revenues	13,111	466,508	41,515	122,332	643,466
EXPENDITURES:					
Current:					
Public safety		669,918			669,918
Housing and development	13,111		30,036		43,147
Capital outlay - Public works				29,058	29,058
Total expenditures	13,111	669,918	30,036	29,058	742,123
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITUES	-	(203,410)	11,479	93,274	(98,657)
OTHER FINANCING SOURCES (USES):					
Transfers in (out)	-	203,410	-	(93,236)	110,174
Total other financing sources (uses)	-	203,410	-	(93,236)	110,174
NET CHANGES IN FUND BALANCES	-	-	11,479	38	11,517
FUND BALANCE, Beginning	-	-	470,000	(38)	469,962
FUND BALANCE, Ending	$ -	$ -	$ 481,479	$ -	$ 481,479

SCHEDULE 5

WAYNE COUNTY, GEORGIA
HOTEL/MOTEL TAX
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	AMOUNTS	OVER (UNDER)
REVENUES –				
Taxes	$ 15,500	$ 15,500	$ 13,111	$ (2,389)
Total revenues	15,500	15,500	13,111	(2,389)
EXPENDITURES -				
Housing and development-				
Other costs	15,500	15,500	13,111	(2,389)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, Beginning of year	-	-	-	-
FUND BALANCE, End of year	$ -	$ -	$ -	$ -

SCHEDULE 6

WAYNE COUNTY, GEORGIA
EMERGENCY TELEPHONE SYSTEM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
REVENUES –				
Charges for services	$ 440,000	$ 440,000	$ 466,508	$ 26,508
Total revenues	440,000	440,000	466,508	26,508
EXPENDITURES:				
Personal services and employee benefits	472,924	516,034	520,826	4,792
Purchased/contract services	132,592	102,011	103,387	1,376
Supplies	25,400	34,350	34,074	(276)
Capital outlays	7,875	410	405	(5)
Interdepartmental charges	106,000	89,261	11,226	(78,035)
Total expenditures	744,791	742,066	669,918	(72,148)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(304,791)	(302,066)	(203,410)	98,656
OTHER FINANCING SOURCES (USES) -				
Transfer in	304,791	302,066	203,410	(98,656)
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, Beginning of year	-	-	-	-
FUND BALANCE, End of year	$ -	$ -	$ -	$ -

SCHEDULE 7

WAYNE COUNTY, GEORGIA
REVOLVING LOAN SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

	BUDGET AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	$ 470,000	$ 470,000	$ 30,000	$ (440,000)
Investment income	-	-	11,515	11,515
Total revenues	470,000	470,000	41,515	(428,485)
EXPENDITURES -				
Housing and development -				
Purchased/contract services	30,000	30,000	30,036	36
Total expenditures	30,000	30,000	30,036	36
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	440,000	440,000	11,479	(428,521)
OTHER FINANCING SOURCES (USES) –				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	440,000	440,000	11,479	(428,521)
FUND BALANCE, Beginning	-	-	470,000	470,000
FUND BALANCE, Ending	$ 440,000	$ 440,000	$ 481,479	$ 41,479

SCHEDULE 8

WAYNE COUNTY, GEORGIA
COMMUNITY DEVELOPMENT BLOCK GRANT 12p-y-151-1-5492 SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - FROM INCEPTION
FOR THE YEAR ENDED DECEMBER 31, 2015

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
REVENUES -				
Intergovernmental	$ 500,000	$ 433,301	$ 122,332	$ (310,969)
Total revenues	500,000	433,301	122,332	(310,969)
EXPENDITURES -				
Capital outlay -				
Public works	500,000	340,028	29,058	(310,970)
Total expenditures	500,000	340,028	29,058	(310,970)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	93,273	93,274	1
OTHER FINANCING SOURCES (USES) -				
Transfers in	-	(93,235)	(93,236)	(1)
Total other financing sources (uses)	-	(93,235)	(93,236)	(1)
NET CHANGE IN FUND BALANCE	-	38	38	-
FUND BALANCE, Beginning	-	(38)	(38)	-
FUND BALANCE, Ending	$ -	$ -	$ -	$ -

SCHEDULE 9

WAYNE COUNTY, GEORGIA
DEBT SERVICE
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes			$ 1,623	$ 1,623
Investment income	$ -	$ 13,437	11,363	(2,074)
Total revenues	-	13,437	12,986	(451)
EXPENDITURES:				
Debt service:				
Interest and fiscal charges	500,000	469,559	478,430	8,871
Principal	650,000	695,000	695,000	-
Total expenditures	1,150,000	1,164,559	1,173,430	8,871
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,150,000)	(1,151,122)	(1,160,444)	(9,322)
OTHER FINANCING SOURCES –				
Transfer in	1,808,000	1,795,224	1,722,844	(72,380)
NET CHANGE IN FUND BALANCE	658,000	644,102	562,400	(81,702)
FUND BALANCE, Beginning	2,912,214	2,912,214	2,912,214	-
FUND BALANCE, Ending	$ 3,570,214	$ 3,556,316	$ 3,474,614	$ (81,702)

SCHEDULE 10

WAYNE COUNTY, GEORGIA
AGENCY FUNDS
COMBINING SCHEDULE OF FIDUCIARY ASSETS AND LIABILITIES
DECEMBER 31, 2015

	AGENCY FUNDS					
	Tax Commissioner	Clerk of Court	Sheriff's Department	Magistrate Court	Probate Court	Total
ASSETS						
Cash	$ 3,632,808	$ 735,463	$ 220,553	$ 19,781	$ 39,534	$ 4,648,139
Taxes receivable	2,964,365					2,964,365
Total assets	$ 6,597,173	$ 735,463	$ 220,553	$ 19,781	$ 39,534	$ 7,612,504
LIABILITIES						
Due to others	$ 6,597,173	$ 735,463	$ 220,553	$ 19,781	$ 39,534	$ 7,612,504
Total liabilities	$ 6,597,173	$ 735,463	$ 220,553	$ 19,781	$ 39,534	$ 7,612,504

SCHEDULE 11

WAYNE COUNTY, GEORGIA
AGENCY FUNDS
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2015

	Beginning Balance	Additions	Deductions	Ending Balance
TAX COMMISSIONER				
Assets:				
Cash	$ 30,497	$ 39,299,581	$ 35,697,270	$ 3,632,808
Taxes receivable	7,335,308	34,928,638	39,299,581	2,964,365
Total assets	$ 7,365,805	$ 74,228,219	$ 74,996,851	$ 6,597,173
Liabilities –				
Due to others	$ 7,365,805	$ 74,228,219	$ 74,996,851	$ 6,597,173
CLERK OF COURT				
Assets –				
Cash	$ 696,941	$ 2,409,402	$ 2,370,880	$ 735,463
Liabilities –				
Due to others	$ 696,941	$ 2,409,402	$ 2,370,880	$ 735,463
SHERIFF'S DEPARTMENT				
Assets –				
Cash	$ 78,293	$ 504,756	$ 362,496	$ 220,553
Liabilities –				
Due to others	$ 78,293	$ 504,756	$ 362,496	$ 220,553
MAGISTRATE COURT				
Assets –				
Cash	$ 32,217	$ 291,585	$ 304,021	$ 19,781
Liabilities –				
Due to others	$ 32,217	$ 291,585	$ 304,021	$ 19,781
PROBATE COURT				
Assets –				
Cash	$ 17,076	$ 138,602	$ 116,144	$ 39,534
Liabilities –				
Due to others	$ 17,076	$ 138,602	$ 116,144	$ 39,534
TOTALS – AGENCY FUNDS				
Assets:				
Cash	$ 855,024	$ 42,643,926	$ 38,850,811	$ 4,648,139
Taxes receivable	7,335,308	34,928,638	39,299,581	2,964,365
Total assets	$ 8,190,332	$ 77,572,564	$ 78,150,392	$ 7,612,504
Liabilities –				
Due to others	$ 8,190,332	$ 77,572,564	$ 78,150,392	$ 7,612,504

SCHEDULE 12

WAYNE COUNTY, GEORGIA
COMPONENT UNITS – MAJOR AND NON-MAJOR
COMBINING SCHEDULE OF NET POSITION
DECEMBER 31, 2015

	MAJOR	NON-MAJOR	NON-MAJOR	
	HOSPITAL AUTHORITY OF WAYNE COUNTY	WAYNE COUNTY INDUSTRIAL AUTHORITY	WAYNE COUNTY BOARD OF HEALTH	TOTAL COMPONENT UNITS
ASSETS				
Cash		$ 1,126,286	$ 751,576	$ 1,877,862
Receivables (net of allowance for uncollectibles)	$ 6,239,000	5,197		6,244,197
Inventory, at lower of cost or market	1,227,000			1,227,000
Other current assets	698,000			698,000
Restricted cash	5,971,000			5,971,000
Due from other governments			59,018	59,018
Capital assets, net of accumulated depreciation				
Land	445,000	2,829,443		3,274,443
Other capital assets	29,572,000	892,349	3,228	30,467,577
Other assets	655,000			655,000
Total assets	44,807,000	4,853,275	813,822	50,474,097
DEFERRED OUTFLOWS OF RESOURSES:				
Deferred loss on refunding	594,000			594,000
Proportionate share of collective deferred inflows of resources			126,463	126,463
Total assets and deferred outflows of resources	45,401,000	4,853,275	940,285	51,194,560
LIABILITIES				
Current liabilities:				
Accounts payable	5,077,000	13,140		5,090,140
Accrued expenses	2,489,000		17,040	2,506,040
Non-current liabilities:				
Due within one year	1,613,000	25,000		1,638,000
Due in more than one year	15,870,000	418,750	588,146	16,876,896
Total liabilities	25,049,000	456,890	605,186	26,111,076
DEFERRED INFLOWS OF RESOURCES:				
Proportionate share of collective deferred inflows of resources			139,390	139,390
Total liabilities and deferred inflows	25,049,000	456,890	744,576	26,250,466
NET POSITION				
Net investment in capital assets	12,884,000	3,278,042	3,228	16,165,270
Restricted:				
Debt service	683,000			683,000
Prior year program income			234,953	234,953
Unrestricted	6,785,000	1,118,343	(42,472)	7,860,871
Total net position	$ 20,352,000	$ 4,396,385	$ 195,709	$ 24,944,094

SCHEDULE 13

WAYNE COUNTY, GEORGIA
COMPONENT UNITS – MAJOR AND NON-MAJOR
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2015

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Major Hospital Authority of Wayne County	Non-major Wayne County Development Authority	Non-major Wayne County Board of Health	Total Component Units
Component Units:								
Hospital Authority of Wayne County	$ 51,727,000	$ 49,114,000	$ 30,000		$ (2,583,000)			$ (2,583,000)
Wayne County Development Authority	807,562		300,000			$ (507,562)		(507,562)
Wayne County Board of Health	845,498	235,008	622,993	-			$ 12,503	12,503
Total component units	$ 53,380,060	$ 49,349,008	$ 952,993	$ -	$ (2,583,000)	$ (507,562)	$ 12,503	$ (3,078,059)
General Revenues:								
Unrestricted investment earnings					86,000	341		86,341
Miscellaneous						158,676		158,676
Sale of assets								-
Total general revenues					86,000	159,017	-	245,017
Changes in Net Position					(2,497,000)	(348,545)	12,503	(2,833,042)
Net Position, Beginning, restated					22,849,000	4,744,930	183,206	27,777,136
Net Position, Ending					$ 20,352,000	$ 4,396,385	$ 195,709	$ 24,944,094

SCHEDULE 14

WAYNE COUNTY, GEORGIA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULE BY SOURCE
DECEMBER 31, 2015 AND 2014

	2015	2014
Governmental Funds Capital Assets		
Land	$ 3,141,931	$ 2,953,022
Improvements	5,360,775	5,322,982
Buildings	15,169,675	15,163,504
Equipment, vehicles and furniture	7,826,250	6,652,976
Infrastructure	41,038,901	38,612,705
Construction in progress	4,020,850	2,165,239
Total governmental funds capital assets	$ 76,558,382	$ 70,870,428
Investments in Governmental Funds Capital Assets by Source		
General fund	$ 38,583,220	$ 38,311,981
Special revenue funds	2,772,364	2,772,364
Donations	2,481,481	2,481,481
State and federal grants	6,432,500	5,659,207
Capital project funds	26,288,817	21,645,395
Total governmental funds capital assets	$ 76,558,382	$ 70,870,428

SCHEDULE 15

WAYNE COUNTY, GEORGIA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2015

Function and Activity	Land	Improvements	Buildings	Equipment Vehicles and Furniture	Infrastructure	Construction In Progress	Total
General Government:							
Elections			$ 44,834				$ 44,834
Financial Administration				$ 65,549			65,549
Tax Commissioner				11,945			11,945
Tax Assessor				12,645			12,645
Buildings and Properties	$ 152,078	$ 51,254	702,488	76,018			981,838
Total General Government	152,078	51,254	747,322	166,157	-	-	1,116,811
Judicial:							
Judicial Administration	25,086		1,709,110	40,246			1,774,442
Superior and State Courts	6,272		156,897	132,624			295,793
District Attorney	60,000		116,450				176,450
Probate Court				16,952			16,952
Public Defender			8,364				8,364
Total Judicial	91,358	-	1,990,821	189,822	-	-	2,272,001
Public Safety:							
Sheriff				1,353,002			1,353,002
Law Enforcement Administration	18,815		4,742,312	20,076			4,781,203
Jail	101,370	24,917	3,344,839	358,882			3,830,008
Other Public Safety	40,792		41,219				82,011
Fire Prevention	25,420		202,344	371,452			599,216
Emergency Medical Services			23,089	827,060			850,149
Coroner				11,733			11,733
E-911		16,716		388,824			405,540
Emergency Management Agency			6,171	199,203			205,374
Total Public Safety	186,397	41,633	8,359,974	3,530,232	-	-	12,118,236

SCHEDULE 15

WAYNE COUNTY, GEORGIA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2015

Function and Activity	Land	Improvements	Buildings	Equipment Vehicles and Furniture	Infrastructure	Construction In Progress	Total
Public Works:							
Highways and Streets	$ 356,760	$ 16,522	$ 93,517	$ 2,926,738	$ 41,038,901	$ 2,456,175	$ 46,888,613
Sanitation	131,625					39,295	170,920
Maintenance Shop			139,243	76,369			215,612
Total Public Works	488,385	16,522	232,760	3,003,107	41,038,901	2,495,470	47,275,145
Health and Welfare:							
Public Health Administration				10,998			10,998
Buildings and Properties	959,609	20,000	1,853,381	9,124			2,842,114
Concerted Services				5,116			5,116
Community Centers	7,918	34,916	58,128				100,962
Transportation Services				19,700			19,700
Total Health and Welfare	967,527	54,916	1,911,509	44,938	-	-	2,978,890
Culture/Recreation:							
Recreation	1,045,065	1,150,809	768,642	425,403			3,389,919
Parks	70,418	840,045	52,910	51,243			1,014,616
Library			31,767				31,767
Total Culture/Recreation	1,115,483	1,990,854	853,319	476,646	-	-	4,436,302
Housing and Development:							
Agriculture Resources			233,761	79,349			313,110
Economic Development	37,110						37,110
Airport	103,593	3,205,596	827,694	334,499		1,525,380	5,996,762
Building Inspection			12,515	1,500			14,015
Total Housing and Development	140,703	3,205,596	1,073,970	415,348	-	1,525,380	6,360,997
Total Governmental Funds Capital Assets	$ 3,141,931	$ 5,360,775	$ 15,169,175	$ 7,826,250	$ 41,038,901	$ 4,020,850	$ 76,558,382

SCHEDULE 16

WAYNE COUNTY, GEORGIA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2015

Function and Activity	Capital Assets January 1, 2015	Additions	Deductions	Capital Assets December 31, 2015
General Government:				
Elections	$ 44,834			$ 44,834
Financial Administration	65,549			65,549
Tax Commissioner	11,945			11,945
Tax Assessor	12,645			12,645
Buildings and Properties	981,838			981,838
Total General Government	1,116,811	-	-	1,116,811
Judicial:				
Judicial Administration	1,774,442			1,774,442
Superior and State Courts	295,793			295,793
District Attorney	176,450			176,450
Probate Court	16,952			16,952
Public Defender	8,364			8,364
Total Judicial	2,272,001	-	-	2,272,001
Public Safety:				
Sheriff	1,146,695	$ 229,112	$ 22,805	1,353,002
Law Enforcement Administration	4,781,203			4,781,203
Jail	3,802,486	27,522		3,830,008
Other Public Safety	82,011			82,011
Fire Prevention	599,216			599,216
Emergency Medical Services	796,873	124,661	71,385	850,149
Coroner	11,733			11,733
E-911	405,540			405,540
Emergency Management Agency	199,203	6,171		205,374
Total Public Safety	11,824,960	387,466	94,190	12,118,236
Public Works:				
Highways and Streets	41,106,451	3,345,043	19,056	44,432,438
Sanitation	131,625			131,625
Maintenance Shop	176,977	38,635		215,612
Construction in progress	691,735	1,803,735		2,495,470
Total Public Works	42,106,788	5,187,413	19,056	47,275,145

SCHEDULE 16

WAYNE COUNTY, GEORGIA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2015

Function and Activity	Capital Assets January 1, 2015	Additions	Deductions	Capital Assets December 31, 2015
Health and Welfare:				
Public Health Administration	$ 10,998			$ 10,998
Buildings and Properties	2,832,990	$ 9,124		2,842,114
Concerted Services	5,116			5,116
Community Centers	100,962			100,962
Transportation Services	19,700			19,700
Total Health and Welfare	2,969,766	9,124	-	2,978,890
Culture/Recreation:				
Recreation	3,229,598	160,321		3,389,919
Parks	1,014,616			1,014,616
Library	31,767			31,767
Total Culture/Recreation	4,275,981	160,321	-	4,436,302
Housing and Development:				
Agricultural Resources	308,110	5,000		313,110
Economic Development	37,110			37,110
Airport	4,471,382			4,471,382
Building Inspection	14,015			14,015
Construction in progress	1,473,504	51,876		1,525,380
Total Housing and Development	6,304,121	56,876	-	6,360,997
Total Governmental Funds Capital Assets	$ 70,870,428	$ 5,801,200	$ 113,246	$ 76,558,382

COMPLIANCE SECTION

SCHEDULE 17

WAYNE COUNTY, GEORGIA
REVOLVING LOAN SPECIAL REVENUE FUND
BALANCE SHEET
JUNE 30, 2015

ASSETS

	2015
Cash	$ 9,701.19
RLF Loans receivable	463,772.26
TOTAL ASSETS	$ 473,473.45

LIABILITIES AND FUND BALANCE

LIABILITIES	
FUND BALANCE-	
Restricted for –	
Economic development	$ 473,473.45
TOTAL LIABILITIES AND FUND BALANCE	$ 473,473.45

SCHEDULE 18

WAYNE COUNTY, GEORGIA
REVOLVING LOAN SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2015

	2015
REVENUES:	
Intergovernmental revenues	$ 500,000.00
Interest earned from RLF loans	3,509.45
Total revenues	503,509.45
EXPENDITURES -	
Housing and development –	
Purchased/contract services	30,036.00
Total expenditures	30,036.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	473,473.45
OTHER FINANCING SOURCES (USES) -	
Transfer in	-
Total other financing sources (uses)	-
NET CHANGE IN FUND BALANCE	473,473.45
FUND BALANCE, Beginning	-
FUND BALANCE, Ending	$ 473,473.45

SCHEDULE 19

WAYNE COUNTY, GEORGIA
SPLOST CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – FROM INCEPTION AND FOR THE YEAR ENDED DECEMBER 31, 2015

	Prior Years	Current Year	Total to Date	Project Authorization
2006 SPLOST				
REVENUES:				
Taxes	$ 24,528,587	$ -	$ 24,528,587	$ 22,465,591
Investment earnings	349,181	6,448	355,629	-
Total revenues	24,877,768	6,448	24,884,216	22,465,591
EXPENDITURES:				
Capital outlay:				
Road and sewer improvements	7,990,764	2,215,961	10,206,725	10,465,591
Hospital construction	1,284,822	-	1,284,822	1,284,822
Total expenditures	9,275,586	2,215,961	11,491,547	11,750,413
EXCESS OF REVENUES OVER EXPENDITURES	15,602,182	(2,209,513)	13,392,669	10,715,178
OTHER FINANCING SOURCES (USES):				
Transfer out to debt service fund	(10,715,178)	-	(10,715,178)	(10,715,178)
NET CHANGES IN FUND BALANCES	4,887,004	(2,209,513)	2,677,491	-
FUND BALANCE, Beginning	-	4,887,004	-	-
FUND BALANCE, Ending	$ 4,887,004	$ 2,677,491	$ 2,677,491	$ -

SCHEDULE 20

WAYNE COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
2006 SPLOST:						
County road improvement	$ 6,370,405	$ 8,789,030	$ 4,777,000	$ 1,405,745	$ 6,182,745	70.35%
City of Jesup road and sewer improvement	3,655,631	3,655,631	2,793,942	791,264	3,585,206	98.07%
City of Odum road and sewer improvement	163,263	163,263	144,311	18,952	163,263	100.00%
City of Screven road and sewer improvement	276,292	276,292	275,511	-	275,511	99.72%
Hospital construction	1,284,822	1,284,822	1,284,822	-	1,284,822	100.00%
Hospital debt	10,715,178	10,715,178	10,715,178	-	10,715,178	100.00%
Total	$ 22,465,591	$ 24,884,216	$ 19,990,764	$ 2,215,961	$ 22,206,725	

SCHEDULE 21

WAYNE COUNTY, GEORGIA
SPLOST CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – FROM INCEPTION AND FOR THE YEAR ENDED DECEMBER 31, 2015

	Prior Years	Current Year	Total to Date	Project Authorization
2012 SPLOST				
REVENUES:				
Taxes	$ 9,574,186	$ 3,445,688	$ 13,019,874	$ 22,000,000
Investment earnings	2,557	1,395	3,952	-
Total revenues	9,576,743	3,447,083	13,023,826	22,000,000
EXPENDITURES:				
Capital outlay:				
Road and sewer improvements	2,141,972	1,398,644	3,540,616	8,450,000
Emergency vehicles and fire equipment	1,324,717	325,283	1,650,000	1,650,000
Recreation	339,493	160,872	500,365	900,000
Total expenditures	3,806,182	1,884,799	5,690,981	11,000,000
EXCESS OF REVENUES OVER EXPENDITURES	5,770,561	1,562,284	7,332,845	11,000,000
OTHER FINANCING SOURCES (USES):				
Transfer out to debt service fund	(4,787,093)	(1,722,844)	(6,509,937)	(11,000,000)
NET CHANGES IN FUND BALANCES	983,468	(160,560)	822,908	-
FUND BALANCE, Beginning	-	983,468	-	-
FUND BALANCE, Ending	$ 983,468	$ 822,908	$ 822,908	$ -

SCHEDULE 22

WAYNE COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
2012 SPLOST:						
County road improvement	$ 4,254,600	$ 4,254,600	$ 316,175	$ 741,551	$ 1,057,726	24.86%
County recreation	900,000	900,000	339,493	160,872	500,365	55.60%
City of Jesup road and sewer improvement	3,730,100	3,730,100	1,623,303	584,217	2,207,520	59.18%
City of Odum road and sewer improvement	184,800	184,800	80,423	28,944	109,367	59.18%
City of Screven road and sewer improvement	280,500	280,500	122,071	43,932	166,003	59.18%
Emergency vehicles and fire equipment	1,650,000	1,650,000	1,324,717	325,283	1,650,000	100.00%
Hospital debt	11,000,000	11,000,000	4,787,093	1,722,844	6,509,937	59.18%
Total	$ 22,000,000	$ 22,000,000	$ 8,593,275	$ 3,607,643	$ 12,200,918	

SCHEDULE 23

WAYNE COUNTY, GEORGIA
TRANSPORTATION SPLOST CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FROM INCEPTION AND FOR THE YEAR ENDED DECEMBER 31, 2015

	Prior Year	Current Year	Total to Date
TSPLOST			
REVENUES:			
Taxes	$ 2,016,524	$ 2,541,242	$ 4,557,766
Intergovernmental	1,258,956	633,870	1,892,826
Miscellaneous		24,017	24,017
Total revenues	3,275,480	3,199,129	6,474,609
EXPENDITURES:			
Capital outlay:			
Road and sewer improvements	2,516,967	2,802,292	5,319,259
Total expenditures	2,516,967	2,802,292	5,319,259
EXCESS OF REVENUES OVER EXPENDITURES	758,513	396,837	1,155,350
NET CHANGES IN FUND BALANCES	758,513	396,837	1,155,350
FUND BALANCE, Beginning	-	758,513	-
FUND BALANCE, Ending	$ 758,513	$ 1,155,350	$ 1,155,350

SCHEDULE 24

WAYNE COUNTY, GEORGIA
COMMUNITY DEVELOPMENT BLOCK GRANT 12p-y-151-1-5492 SPECIAL REVENUE FUND
SOURCE AND APPLICATION OF FUNDS SCHEDULE
FOR THE PERIOD ENDING DECEMBER 31, 2015

Total program year 2012 funds allocated to recipient		$ 500,000
Less:	Total program year 2012 funds drawn by recipient	(433,301)
Less:	Deobligation of funds	(66,699)
Funds still available from program year 2012 resources		$ -
Total program year 2012 funds drawn and received by recipient in current year		153,345
Less:	Funds applied and expended to program year 2012 costs	(153,345)
Total program year 2012 funds held by recipient in current year		$ -

SCHEDULE 25

WAYNE COUNTY, GEORGIA
COMMUNITY DEVELOPMENT BLOCK GRANT 12p-y-151-1-5492 SPECIAL REVENUE FUND
PROJECT COST SCHEDULE
FOR THE PERIOD ENDING DECEMBER 31, 2015

Program Activity and Number	Latest Approved Budget CDBG Funds	Accumulative Expenditures To Date CDBG Funds	Accumulative Expenditures To Date Other Funds	Grant Total Expenditures To Date	Questioned Costs
Contingency					
C-022-00	$ -	$ -	$ -	$ -	$ -
Street Improvements					
P-03K-01	379,350	379,350	81,328	460,678	-
Flood & Drainage					
P-03K-02	23,951	23,951	-	23,951	-
Administration					
A-21A-00	30,000	30,000	-	30,000	-
TOTAL	$ 433,301	$ 433,301	$ 81,328	$ 514,629	$ -

SCHEDULE 26

WAYNE COUNTY, GEORGIA
SCHEDULE OF REQUIRED EXPENDITURES
GENERATED BY HOTEL/MOTEL TAX
FOR THE YEAR ENDED DECEMBER 31, 2015

Revenue -	
Hotel/motel taxes	**$13,111**
Expenditures -	
Tourism expenditures	**$13,111**
Percentage of expenditures to revenues	**100%**

SCHEDULE 27

WAYNE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Federal Grantor/Pass through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
U.S. Department of Transportation			
Pass through from the Georgia Department of Transportation			
Airport Improvement Project	20.106	AP014-9022-23-(305)	$ 46,689
Rural Transportation	20.509	GA-18-X033	119,837
Total U.S. Department of Transportation			166,526
U.S. Housing and Urban Development			
Pass through from the Department of Community Affairs			
Public Facility	14.228	12p-y-151-1-5492	122,332
Revolving Loan Fund	14.228	13q-y-151-1-5618	500,000
Total U.S. Housing and Urban Development			622,332
U.S. Department of Justice			
Direct Award			
FY13 Justice Assistance Grant	16.827	2013-DJ-BX-1124	900
Total U.S. Department of Justice			900
U.S. Department of Agriculture			
Pass through from the Georgia Association of Conservation District Supervisors			
NRCS Salary Reimbursement	10.901	GACDS-02-12-014	18,969
Total U.S. Department of Agriculture			18,969
U.S. Department of Homeland Security			
Pass through from the Georgia Emergency Management Agency			
Disaster Recovery Grant	97.036	FEMA-1833-DR-GA	95,222
EMPG Response and Recovery	97.042	OEM-15-153	19,535
Total U.S. Department of Homeland Security			114,757
Total Federal Expenditures			$ 923,484

Note 1. The modified basis of accounting was used to prepare this schedule.

HARRIS & COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Commissioners
Wayne County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wayne County, Georgia, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Wayne County, Georgia's basic financial statements and have issued our report thereon dated June 30, 2016.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies, 1981.1 and 2015.001.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Wayne County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 management of Wayne County, Georgia in a separate letter dated June 30, 2016.

CALE M. HARRIS & CHRIS HARRIS
P.O. BOX 448 - 274 SW BROAD STREET - JESUP, GA 31598 - PHONE: 912.427.3791 - FAX: 912.427.8760

Wayne County, Georgia's Response to Findings

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

Purpose of this Report

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

Harris & Company, P.C.

Jesup, Georgia

June 30, 2016

HARRIS & COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Commissioners
Wayne County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Wayne County, Georgia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Wayne County, Georgia's major federal programs for the year ended December 31, 2015. Wayne County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Wayne County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Wayne County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Wayne County, Georgia's compliance.

Opinion on Each Major Federal Program

In our opinion, Wayne County, Georgia, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015.

Report on Internal Control over Compliance

Management of Wayne County, Georgia, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Wayne County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Wayne County, Georgia's internal control over compliance.

CALE M. HARRIS & CHRIS HARRIS
P.O. BOX 448 - 274 SW BROAD STREET - JESUP, GA 31598 - PHONE: 912.427.3791 - FAX: 912.427.8760

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

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

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

HARRIS & COMPANY, P.C.

Jesup, Georgia
June 30, 2016

SCHEDULE 28

WAYNE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2015

SUMMARY OF AUDIT RESULTS

Financial Statements

1. The auditors' report expresses an unmodified opinion on the financial statements of Wayne County, Georgia.

2. Significant deficiencies relating to the audit of the financial statements are disclosed in the 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. We do not consider these significant deficiencies to be material weaknesses.

3. No instances of noncompliance material to the financial statements of Wayne County, Georgia were disclosed during the audit.

Federal Awards

Internal control over major programs: Material weaknesses identified?	____yes __X__no
Significant deficiencies identified considered to be material weakness?	____yes __X__no
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with OMB Compliance Supplement?	____yes __X__no

Identification of major program:

CFDA Number	Name of Federal Program
14.228	Community Development Block Grant

Dollar threshold used to distinguish between Type A and Type B programs	$ 750,000
Auditee Qualified as low-risk auditee?	____yes __X__no

WAYNE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2015

SECTION I
FINDINGS AND RESPONSES-FINANCIAL STATEMENT AUDIT

1981.1 Segregation of duties – Administration offices and constitutional offices (Repeat Finding)

Condition:

A proper segregation of duties does not exist between the handling of cash receipts and disbursements, access to accounts receivable and accounts payable detail, access to the general ledger, and reconciliation of bank accounts.

Criteria:

Person(s) handling cash receipts or disbursements should not sign checks, perform bank reconciliations, or have access to the accounting system.

Effect:

Small number of personnel makes it impractical to segregate duties sufficiently to ensure proper cash management and financial reporting.

Recommendation:

The county administrator and constitutional officers should review the general ledger monthly and compare it to detail schedules of receipts and disbursements, receipt books and bank reconciliations.

Response:

This office concurs with the recommendation of the audit. However, due to the small size of the administrative office and constitutional offices it is impractical to properly segregate the duties to implement the finding. This will remain to be a repeated finding until such time as Wayne County grows economically where it is capable to employ a staff of sufficient size to properly segregate the duties. The Wayne County administrative office is small (5 personnel including the county administrator) and as such duties and responsibilities are over-lapping. Each person has multiple duties. All personnel are cross-trained in each other's duties to assure operational continuity. The county administrator reviews and approves all expenditures prior to submission to the board of commissioners for approval. One employee will receive the checks and make the deposits while another reconciles the deposits and bank statements. The county administrator also reviews the general ledger, receipts and disbursements, receipt books and bank reconciliations monthly, runs a monthly balance sheet, and presents the board of commissioners a monthly detailed budget status report showing county-wide and departmental budget status (to include revenues). This report shows all revenues and expenditures. The county administrator has instituted the best "check-and-balance" system that can be established with the limited resources available. Each constitutional officer reviews their monthly deposits and compares it to their budget reports and bank reconciliation. We are also working on a plan to have centralized revenue collection to remove the handling and recording of cash from those who have access to accounts receivable, general ledger, and reconciliation of bank accounts.

WAYNE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2015

SECTION I
FINDINGS AND RESPONSES-FINANCIAL STATEMENT AUDIT

2015.001 Noncompliance with grant requirements from state oversight agency

Condition:

A lack of knowledge of Georgia Department of Community Affairs requirements as a state oversight agency causing reports to be filed late and disbursements made in an untimely fashion according to Georgia Department of Community Affairs regulations and guidelines for a revolving loan fund and community development block grants.

Criteria:

Person(s) handling grants and overseeing the grants should ensure that all laws and regulations for all grants are met in a timely fashion. The person(s) should also review all requirements for all grants and contact the grantor for clarification on any questions.

Effect:

Noncompliance with grant requirements could cause potential future material misstatements in the financial statements and could cause the local government to owe back grant funds for questioned costs in future periods.

Recommendation:

The county administrator and person(s) handling grants should review all grant requirements for any new grants and contact the grantor if the requirements are unclear or not stated. Information is available on the Georgia Department of Community Affairs website for a revolving loan fund grant or community development block grant.

Response:

This office concurs with the recommendation of the audit. The county administrator and clerk will ensure that all grant requirements are clarified and followed moving forward. The clerk will disburse funds for community development block grants in a more timely fashion moving forward and file the reports required by the revolving loan fund in a timely fashion. The person(s) handling grants will review requirements on the Georgia Department of Community Affairs website for laws and regulations for community developments block grants and revolving loan funds.

County Administrator
Luther Smart
County Attorney
Robert B. Smith
County Clerk
Amanda Hannah

Wayne County
where it all comes together
Board of Commissioners

Board of Commissioners
Kevin Copeland
Jerry Wright
Mike Roberts
James Thomas
Ralph Hickox

JUNE 30, 2016

WAYNE COUNTY

FYE December 31, 2015

Summary of Corrective Action Plan Review

WAYNE COUNTY AUDIT – CORRECTIVE ACTION PLAN

a. Inadequate segregation of duties

The County concurs with this finding. Some offices have only one or two employees; therefore, it is impossible to have complete segregation of duties. Because of financial constraints in the budget, our resources are limited, and we are unable to fund more employees. In addition, these offices do not have a work load that would warrant more employees. In the offices where there are adequate employees, we have segregation of duties. The county manager and chief financial officer instituted a policy January 1, 2008, whereby they spend two hours per week observing operations in the offices of the magistrate court, probate court, sheriff's department, and tax commissioner, where segregation of duties is a problem. We will continue this policy in 2015 and are working on a plan to have centralized revenue collection to remove the handling and recording of cash from those who have access to accounts receivable, general ledger, and reconciliation of bank accounts.

b. Noncompliance with grant requirements from state oversight agency

The County concurs with this finding. The county and the person(s) handling grants will be more diligent in reviewing grant requirements and following those requirements for grants moving forward. The county administrator and those handling grants are aware of the requirements and will print information from the Georgia Department of Community Affairs website regarding grant requirements. This will be accomplished by December 31, 2016.

c. Expenditures exceeded appropriations at the legal level of control

The county concurs with this finding. The county commissioners and county administrator will monitor the financial statements closely; and, the county commissioners will amend the budget to cover expenditures over the budgeted amounts. This will be accomplished by December 31, 2016.

Sincerely,



Luther Smart
County Administrator

WAYNE COUNTY, GEORGIA (enter name of government)

Certification of 9-1-1 Expenditures

For the Year Ended 12/31/15

Line No.		O.C.G.A. Reference	
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):		
	_X_ Special Revenue Fund ____ Enterprise Fund		
	Expenditures (UCOA Activity 3800)		
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	AT&T, VERIZON, CINGULAR WIRELESS, SOUTHERN LINC		$ 41,739
			$
			$
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
3a	Lease costs	46-5-134(f)(1)(A)	$
3b	Purchase costs	46-5-134(f)(1)(A)	$
3c	Maintenance costs	46-5-134(f)(1)(A)	$ 6,029
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2		
5a	Salaries and wages	46-5-134(f)(1)(C)	$ 455,969
5b	Employee benefits	46-5-134(f)(1)(C)	$ 64,857
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 2,000
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	$ 4,705
8	Building used as a public safety answering point:		
8a	Lease costs	46-5-134(f)(1)(F)	$
8b	Purchase costs	46-5-134(f)(1)(F)	$
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:		
9a	Lease costs	46-5-134(f)(1)(G)	$
9b	Purchase costs	46-5-134(f)(1)(G)	$ 405
9c	Maintenance costs	46-5-134(f)(1)(G)	$

WAYNE COUNTY, GEORGIA (enter name of government)

Certification of 9-1-1 Expenditures

For the Year Ended 12/31/15

Line No.		O.C.G.A. Reference		
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$	91,155
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:			
11a	Lease costs	46-5-134(f)(1)(I)	$	
11b	Purchase costs	46-5-134(f)(1)(I)	$	
11c	Maintenance costs	46-5-134(f)(1)(I)	$	
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$	3,059
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center			
13a	Lease costs	46-5-134(f)(2)(B)(ii)	$	
13b	Purchase costs	46-5-134(f)(2)(B)(ii)	$	
13c	Maintenance costs	46-5-134(f)(2)(B)(ii)	$	
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	$	
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations			
15a	Lease costs	46-5-134(f)(2)(B)(iv)	$	
15b	Purchase costs	46-5-134(f)(2)(B)(iv)	$	
15c	Maintenance costs	46-5-134(f)(2)(B)(iv)	$	
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems			
16a	Lease costs	46-5-134(f)(2)(B)(v)	$	
16b	Purchase costs	46-5-134(f)(2)(B)(v)	$	
16c	Maintenance costs	46-5-134(f)(2)(B)(v)	$	

WAYNE COUNTY, GEORGIA (enter name of government)

Certification of 9-1-1 Expenditures

For the Year Ended 12/31/15

Line No.		O.C.G.A. Reference	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 669,918

Certification of Local Government Officials

I have reviewed the information presented in this report and certify that it is accurate and correct. I further certify that the 9-1-1 funds were expended in compliance with the expenditure requirements specified in the Official Code of Georgia Annotated (OCGA), Section 46-5-134. I understand that, in accordance with OCGA Section 46-5-134(m)(2), any local government which makes expenditures not in compliance with this Code section may be held liable for pro rata reimbursement to telephone and wireless telecommunications subscribers of amounts improperly expended. Further, the noncompliant local government shall be solely financially responsible for the reimbursement and for any costs associated with the reimbursement. Such reimbursement shall be accomplished by the service providers abating the imposition of the 9-1-1 charges and 9-1-1 wireless enhanced charges until such abatement equals the total amount of the rebate.

Signature of Chief Elected Official _____ Date 6/29/16

Print Name of Chief Elected Official MIKE ROBERTS

Title of Chief Elected Official CHAIRMAN

Signature of Chief Financial Officer Amanda Hannah Date 6/29/16

Print Name of Chief Financial Officer AMANDA HANNAH