WAYNE COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2019

WAYNE COUNTY, GEORGIA
TABLE OF CONTENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Exhibit	Pages
FINANCIAL SECTION		
INDEPENDENT AUDITORS' REPORT		1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS		3-11
BASIC FINANCIAL STATEMENTS:		
Government-wide Financial Statements:		12
Statement of Net Position	A	13-14
Statement of Activities	B	15-16
Fund Financial Statements:		17
Governmental Funds:		
Balance Sheet	C	18-19
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	D	20
Statement of Revenues, Expenditures and Changes in Fund Balances	E	21-22
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	F	23
Fiduciary Funds - Statement of Fiduciary Assets and Liabilities	G	24
Notes to the Basic Financial Statements		25-58
	Schedule	
REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MD&A:		59
Budgetary Comparison Schedule – General Fund	1	60-69
Schedule of Changes in Wayne County, Georgia's OPEB Liability and Related Ratios	2	70
Notes to Required Supplementary Information		71-74
SUPPLEMENTARY DATA- COMBINING FUND FINANCIAL SCHEDULES:		75
Non-major Governmental Funds:		
Combining Balance Sheet	3	76
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	4	77

WAYNE COUNTY, GEORGIA
TABLE OF CONTENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Schedule	Pages
Budgetary Comparison Schedules – Non-major Governmental Funds:		
Hotel/Motel Tax	5	78
Emergency Telephone System	6	79
Revolving Loan Fund	7	80
Budgetary Comparison Schedules – Major Governmental Fund –		
Debt Service	8	81
Agency Funds:		
Combining Schedule of Fiduciary Assets and Liabilities	9	82
Combining Schedule of Changes in Assets and Liabilities	10	83
Component Units – Major and Non-major:		
Combining Schedule of Net Position	11	84
Combining Schedule of Activities	12	85
Capital Assets used in the Operation of Governmental Funds:		
Comparative Schedule by Source	13	86
Schedule by Function and Activity	14	87-88
Schedule of Changes by Function and Activity	15	89-90
COMPLIANCE SECTION		91
Revolving Loan Special Revenue Fund – Balance Sheet	16	92
Revolving Loan Special Revenue Fund – Statement of Revenues, Expenditures, and Changes in Fund Balance	17	93
SPLOST Capital Projects Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (2012)	18	94
Schedule of Projects Constructed with Special Sales Tax Proceeds (2012)	19	95
SPLOST Capital Projects Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (2018)	20	96
Schedule of Projects Constructed with Special Sales Tax Proceeds (2018)	21	97
SPLOST Capital Projects Fund Schedule of Revenues, Expenditures and Changes in Fund Balances (Transportation)	22	98
Schedule of Required Expenditures Generated by Hotel/Motel Tax	23	99
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		100-101
Schedule of Findings and Responses	24	102-104
Corrective Action Plan		105

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, 2019, and the related notes to the financial statements, which collectively comprise Wayne County, Georgia'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 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, 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, 2019, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-11; budgetary comparison information on pages 60-69; schedule of Changes in Wayne County, Georgia's OPEB liability and related ratios on page 70; and related notes to the required supplementary information on pages 71-74 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 nonmajor 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 combining and individual nonmajor fund financial statements, compliance section and the schedule of expenditures of expenditures of special purpose local option sales tax proceeds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, compliance section and the schedule of expenditures of special purpose local option sales tax proceeds 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 29, 2020, on our consideration 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Wayne County, Georgia's 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 29, 2020

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, 2019. 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, 2019 by $54,476,751 (*net position*). Of this amount, ($23,629,640) is reported as unrestricted net position. This is a decrease of $3,656,249 (13.40%) over the previous fiscal year. Total net position increased by $3,174,285 over the previous fiscal year.

- As of December 31, 2019, Wayne County's governmental funds reported combined ending fund balances of $19,896,218. Approximately 34.07% of this total amount or $6,778,472 is reported as unassigned. Approximately 37.12%, or $7,384,829, 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 pages 33-34.

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 *net 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 76. 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, 2018 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 76-77 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 25-58 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, Georgia
Net Position (Financial Position)
Fiscal Years 2019 and 2018

	Governmental Activities		Component Units		Total	
	2019	2018	2019	2018	2019	2018
Current assets	$ 22,373,853	$ 17,850,983	$ 26,134,182	$ 21,508,658	$ 48,508,035	$ 39,359,641
Capital assets	65,698,761	66,604,162	31,216,934	28,252,843	96,915,695	94,857,005
Other noncurrent assets	340,927	369,186	399,798	427,251	740,725	796,437
Total assets	88,413,541	84,824,331	57,750,914	50,188,752	146,164,455	135,013,083
Deferred outflows of resources	1,133,001	1,299,865	659,382	544,461	1,792,383	1,844,326
Current liabilities	1,793,950	1,347,805	8,467,144	4,654,128	10,261,094	6,001,933
Noncurrent liabilities	30,811,315	33,473,925	12,526,471	13,521,854	43,337,786	46,995,779
Total liabilities	32,605,265	34,821,730	20,993,615	18,175,982	53,598,880	52,997,712
Deferred inflows of resources	2,463,896	-	189,555	17,230	2,653,451	17,230
Net position:						
Invested in capital assets	65,698,761	66,604,162	20,114,934	15,810,843	85,813,695	82,415,005
Restricted	12,407,630	11,984,193	840,347	917,730	13,247,977	12,901,923
Unrestricted	(23,629,640)	(27,285,889)	16,271,845	15,811,428	(7,357,795)	(11,474,461)
Total net position	$ 54,476,751	$ 51,302,466	$ 37,227,126	$ 32,540,001	$ 91,703,877	$ 83,842,467

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 $54,476,751 at the close of fiscal year 2019. Approximately 120% 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 down 10% from 130% at December 31, 2018. 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 22.78%. 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 2019 and 2018

	Governmental Activities	
	2019	2018
Revenues:		
Program revenues:		
Charges for services	$ 4,591,667	$ 4,280,001
Operating grants and contributions	282,842	467,653
Capital grants and contributions	1,691,139	1,297,264
General revenues:		
Property taxes	14,958,842	14,666,910
Local option sales taxes	1,935,752	1,757,167
Special purpose local option sales taxes	4,745,391	6,353,963
Other taxes	1,992,105	2,454,508
Interest & investment earnings	30,161	7,055
Other revenue	2,414,860	2,999,733
Total revenues	32,642,759	34,284,254
Expenses:		
General government	3,215,985	3,024,420
Judicial	2,850,719	3,055,852
Public safety	9,253,020	9,587,060
Public works	10,491,724	8,360,133
Health and welfare	792,409	785,086
Culture and recreation	1,529,490	1,672,235
Housing and development	1,143,480	1,096,551
Interest on long-term debt	191,647	208,007
Total expenses	29,468,474	27,789,344
Increase (decrease) in net position before transfers	3,174,285	6,494,910
Transfers	-	-
Increase (decrease) in net position	3,174,285	6,494,910
Net position - beginning, restated	51,302,466	44,807,556
Net position - ending	$ 54,476,751	$ 51,302,466

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 $19,896,218. Of this amount, $6,778,472 (34.07%) 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 $6,778,472, while total fund balance reached $7,488,588. 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 91% of total fund balance in the General Fund. Unassigned fund balance also represents 31.04% of total General Fund expenditures, while total fund balance represents approximately 34.30% of that same amount. The County ended the fiscal year realizing a substantial increase in the overall fund balance in the General Fund by $4,159,800, or approximately 125%. The County increased unassigned fund balance in the General Fund by $4,347,709, or 179%. The Wayne County Policy on fund balance calls for a minimum of 17% unassigned fund balance to be retained compared to total General Fund expenditures. Although the County did not maintain a percentage in excess of 17% in the previous fiscal year, they did in the current fiscal year.

General Fund Budget Highlights

Overall the General Fund expenditures totaled approximately $600,090 under the final amended budget projections or 2.7%. Revenues exceeded expenditures in the General Fund by $4,480,485 or 20.5% for the fiscal year. Overall the General Fund actual revenues exceeded the budgeted revenues by $3,278,882 or 14.2%. The primary causes for the General Fund revenues exceeding expenditures were due to a payback from the TSPLOST Fund as well as more fiscal oversight.

It is anticipated that the General Fund budget for fiscal year 2020 will stay about the same as fiscal year 2019. It is anticipated that the County will keep the same millage rate to build some cash reserves and pay off debt. No additional portion of the fund balance in the General Fund is budgeted for use in fiscal year 2020 aside from the original appropriation. Current General Fund revenues are meeting estimates for fiscal year 2020 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 $65,698,761 in capital assets (net of accumulated depreciation) compared to $66,604,162 in the previous fiscal year. This represents a decrease of approximately 1.36%. 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 2019 and 2018

	Governmental Activities	
	2019	2018
Land	$ 3,394,975	$ 3,394,975
Construction in progress	1,462,075	17,466,307
Buildings	16,154,353	15,265,535
Improvements	7,287,147	7,178,816
Equipment, vehicles and furniture	8,405,533	8,629,163
Infrastructure	64,565,217	47,463,168
Total	101,269,300	99,397,964
Accumulated depreciation	(35,570,539)	(32,793,802)
Net capital assets	$65,698,761	$66,604,162

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

- Completion of construction on EMS and recreation buildings
- Continuing road construction, road improvements, culvert repairs and bridge repairs
- Improvements to the Airport including the construction of a new taxiway and construction of a new terminal
- Completion of construction in process project involving the construction of the overpass for SR 169
- Completion of construction on new mental health facility

Additional information on Wayne County's capital assets can be found in Note III. C. on pages 41-42 of this report.

Debt/Capital Leases

On December 31, 2019, Wayne County had a total long-term debt balance outstanding for governmental activities in the amount of $30,811,315, as compared to $33,473,925 the previous fiscal year. Wayne County's outstanding debt for governmental activities has decreased by $2,662,610 during the course of the fiscal year. The 2016 bonds outstanding balance is $7,580,000 as of December 31, 2019. Debt service on these bonds will be repaid from SPLOST proceeds.

Additional information on the County's long-term debt can be found in Note III. F. on pages 44-47 of this report.

Economic Condition and Outlook

Wayne County's fund balances increased significantly after a large property tax increase and more fiscal oversight. The County still suffers from a poor cash position due to inordinately high levels of receivables in the form of uncollected taxes and debt. 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 2020 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
- 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: ejeffords@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, 2019

	Primary Government		Component Units	
			Major	Non-major
	Governmental Activities	Total	Hospital Authority of Wayne County	Other Component Units Combined
ASSETS				
Cash	$ 15,609,467	$ 15,609,467	$ 5,382,000	$ 2,094,389
Receivables (net of allowance for uncollectibles)	4,958,309	4,958,309	9,272,000	500
Inventory			1,986,000	
Prepaids	138,925	138,925	717,000	
Restricted cash	572,901	572,901	6,601,000	
Intergovernmental	1,094,251	1,094,251		81,293
Noncurrent receivables:				
Due within one year	29,119	29,119		
Due in more than one year	311,808	311,808		131,798
Capital assets not being Depreciated:				
Land	3,394,975	3,394,975	453,000	3,065,456
Construction in progress	1,462,075	1,462,075	2,832,000	
Capital assets net of accumulated Depreciation:				
Buildings	10,690,384	10,690,384	19,295,000	630,478
Improvements other than buildings	3,845,037	3,845,037		
Equipment, vehicles and furniture	1,489,192	1,489,192	4,941,000	
Infrastructure	44,817,098	44,817,098		
Other assets			268,000	
Total Assets	88,413,541	88,413,541	51,747,000	6,003,914
DEFERRED OUTFLOWS OF RESOURCES				
Deferred loss on refunding			371,000	
Proportionate share of collective deferred outflows of resources	1,133,001	1,133,001		288,382
Total assets and deferred outflows of resources	89,546,542	89,546,542	52,118,000	6,292,296

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, 2019

	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	$ 1,744,933	$ 1,744,933	$ 8,440,000	$ 27,144
Accrued interest payments	49,017	49,017		
Non-current liabilities:				
Due within one year	1,144,810	1,144,810	1,260,000	24,341
Due in more than one year	29,666,505	29,666,505	10,239,000	1,003,130
Total liabilities	32,605,265	32,605,265	19,939,000	1,054,615
DEFERRED INFLOWS OF RESOURCES:				
Proportionate share of collective Deferred inflows of resources	2,463,896	2,463,896		189,555
Total liabilities and deferred Inflows of resources:	35,069,161	35,069,161	19,939,000	1,244,170
NET POSITION				
Net investment in capital assets	65,698,761	65,698,761	16,419,000	3,695,934
Restricted for:				
Prior year program income				247,347
Debt service	4,493,863	4,493,863	593,000	
Capital projects	7,384,829	7,384,829		
Economic development	528,938	528,938		
Unrestricted	(23,629,640)	(23,629,640)	15,167,000	1,104,845
Total net position	$ 54,476,751	$ 54,476,751	$ 32,179,000	$ 5,048,126

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, 2019

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	Component Units: Major: Hospital Authority of Wayne County	Component Units: Non-major: Other Component Units Combined
Primary Government:							
Governmental activities:							
General government	$ 3,215,985	$ 679,355	$ 5,982		$ (2,530,648)		
Judicial	2,850,719	360	79,026		(2,771,333)		
Public safety	9,253,020	2,476,408	20,615	$ 10,213	(6,745,784)		
Public works	10,491,724	858,784		1,048,691	(8,584,249)		
Health and welfare	792,409	316,616	132,045	125,658	(218,090)		
Culture and recreation	1,529,490	147,542	7,229		(1,374,719)		
Housing and development	1,143,480	112,602	37,945	506,577	(486,356)		
Interest on long-term debt	191,647				(191,647)		
Total primary government	$ 29,468,474	$ 4,591,667	$ 282,842	$ 1,691,139	(22,902,826)		
Component units:							
Hospital Authority of Wayne County	$ 64,319,000	$ 67,951,000	$ 874,000			$ 4,506,000	
Other Component Units combined	1,049,396	247,911	962,783				$ 161,298
Total component units	$ 65,368,396	$ 68,198,911	$ 1,836,783	$ -		4,506,000	161,298

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, 2019

	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	$ (22,902,826)	$ 4,506,000	$ 161,298
General revenues:			
Property taxes	14,958,842		
Sales taxes for general purposes	1,935,752		
Special purpose local option sales taxes	4,745,391		
Other taxes	1,992,105		
Unrestricted investment earnings	30,161	373,000	284
Miscellaneous revenues	2,414,860		49,164
Sale of capital assets		6,000	102,321
Total general revenues	26,077,111	379,000	151,769
Change in net position	3,174,285	4,885,000	313,067
Net position, Beginning - restated	51,302,466	27,294,000	4,735,059
Net position, Ending	$ 54,476,751	$ 32,179,000	$ 5,048,126

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, 2019

	GENERAL	2018 SPLOST	DEBT SERVICE	TSPLOST	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS						
Cash	$ 6,895,858	$ 2,065,544	$ 3,638,539	$ 2,488,007	$ 521,519	15,609,467
Receivables (net of allowances for uncollectibles)	4,802,885		154,341		1,083	4,958,309
Due from other funds			750,000	2,826,323		3,576,323
Intergovernmental	491,899	344,992		257,360		1,094,251
Prepaid expenditures	138,295					138,295
Restricted cash	572,901					572,901
RLF Loans Receivable					340,927	340,927
TOTAL ASSETS	$ 12,901,838	$ 2,410,536	$ 4,542,880	$ 5,571,690	$ 863,529	$ 26,290,473
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	642,155	406,652		519,149	6,187	1,574,143
Due to other funds	3,576,323					3,576,323
Other accruals and deferrals	170,790		49,017			219,807
Total liabilities	4,389,268	406,652	49,017	519,149	6,187	5,370,273
Deferred Inflows of Resources:						
Deferred revenue	1,023,982					1,023,982
Total Deferred Inflows of Resources	1,023,982	-	-	-	-	1,023,982

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, 2019

	GENERAL	2018 SPLOST	DEBT SERVICE	TSPLOST	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Fund Balances:						
Nonspendable -						
Prepaid expenditures	$ 138,295					$ 138,295
Restricted for:						
Economic development					$ 528,938	528,938
Capital outlay		$2,003,884		$5,052,541	328,404	7,384,829
Debt service			$4,493,863			4,493,863
Unrestricted:						
Committed to:						
Drug interdiction	96,627					96,627
Drug education	96,725					96,725
Juvenile services	72,048					72,048
DFACS expenditures	207,916					207,916
Drug court fees	98,505					98,505
Unassigned	6,778,472					6,778,472
Total fund balances	7,488,588	2,003,884	4,493,863	5,052,541	857,342	19,896,218
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$12,901,838	$2,410,536	$4,542,880	$5,571,690	$ 863,529	$ 26,290,473

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, 2019

Total Governmental Fund Balances		$ 19,896,218
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 $35,570,539		65,698,761
Other assets are not available to pay for current-period expenditures and therefore are deferred in the funds		1,023,982
Deferred outflows of resources related to other post-employment benefits are not required to be reported in the funds but are required to be reported at the government-wide level		1,133,001
Deferred inflows of resources related to other post-employment benefits are not required to be reported in the funds but are required to be reported at the government-wide level		(2,463,896)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Postclosure care costs	$ 2,503,023	
General obligation bonds	7,580,000	
Other postemployment benefits	20,728,292	
Combined adjustment		(30,811,315)
Net position of Governmental Activities		$ 54,476,751

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, 2019

	GENERAL	2018 SPLOST	DEBT SERVICE	TSPLOST	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES:						
Property taxes	$14,975,643		$ 351			$ 14,975,994
Other taxes	3,913,755	$3,643,141		$1,102,250	$ 14,102	8,673,248
Licenses and permits	223,642					223,642
Intergovernmental revenues	906,510			1,012,614		1,919,124
Charges for services	3,068,562				474,609	3,543,171
Fines and fees	824,854					824,854
Investment income	30,161	25,881	862		20,885	77,789
Other revenue	2,372,950		2,017	47,122		2,422,089
Total revenues	26,316,077	3,669,022	3,230	2,161,986	509,596	32,659,911
EXPENDITURES:						
Current:						
General government	3,007,095					3,007,095
Judiciary	2,669,656					2,669,656
Public safety	7,834,176				795,294	8,629,470
Public works	4,674,540			1,653,555		6,328,095
Health and welfare	756,048					756,048
Culture and recreation	1,345,012					1,345,012
Housing and development	1,549,065				14,102	1,563,167
Debt service:						
Principal			950,000			950,000
Interest			150,124			150,124
Capital outlay:						
Public works				1,505,304	249,443	1,754,747
Health and welfare						-
Culture and recreation					22,870	22,870
Intergovernmental -						
Public works		1,418,639				1,418,639
Total expenditures	21,835,592	1,418,639	1,100,124	3,158,859	1,081,709	28,594,923

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, 2019

	GENERAL	2018 SPLOST	DEBT SERVICE	TSPLOST	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$4,480,485	$2,250,383	$(1,096,894)	$ (996,873)	$ (572,113)	$ 4,064,988
OTHER FINANCING SOURCES (USES):						
Transfers in			867,796		320,685	1,188,481
Transfers (out)	(320,685)	(867,796)				(1,188,481)
Sale of assets						-
Total other financing sources (uses)	(320,685)	(867,796)	867,796	-	320,685	-
NET CHANGE IN FUND BALANCES	4,159,800	1,382,587	(229,098)	(996,873)	(251,428)	4,064,988
FUND BALANCES, BEGINNING	3,328,788	621,297	4,722,961	6,049,414	1,108,770	15,831,230
FUND BALANCES, ENDING	$7,488,588	$2,003,884	$ 4,493,863	$5,052,541	$ 857,342	$ 19,896,218

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, 2019

Net change in fund balances – Total governmental funds		$ 4,064,988
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	$ 2,495,697	
Depreciation expense	(3,401,098)	(905,401)
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		(17,152)
Deferred ouflows of resources that do not provide current financial resources are not reported in the governmental funds:		
Deferred ouflows of resources December 31, 2018	(1,299,865)	
Deferred ouflows of resources December 31, 2019	1,133,001	(166,864)
Deferred inflows of resources that do not consume current financial Resources are not reported in the governmental funds:		
Deferred inflows of resources December 31, 2018	0	
Deferred inflows of resources December 31, 2019	(2,463,896)	(2,463,896)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Current activity:		
(Increase) decrease in bonds payable	950,000	
(Increase) decrease in postclosure care obligations	90,536	
(Increase) decrease in other postemployment obligation	1,622,074	2,662,610
Change in net position of Governmental Activities		$ 3,174,285

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, 2019

	AGENCY FUNDS
ASSETS	
Cash	$1,917,532
Receivables	3,791,539
Total assets	5,709,071
LIABILITIES	
Due to others	5,709,071
Total liabilities	$5,709,071

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

WAYNE COUNTY, GEORGIA
INDEX TO NOTES TO THE BASIC FINANCIAL STATEMENTS

Note		Page
I.	SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	27
	A. Reporting entity	27-28
	B. Government-wide and fund financial statements	29
	C. Measurement focus, basis of accounting and financial statement presentation	29-30
	D. Assets, liabilities, and net position or equity	31
	1. Deposits	31
	2. Receivables and payables	31
	3. Prepaid items	32
	4. Restricted assets	32
	5. Capital assets	32
	6. Compensated absences	33
	7. Long-term obligations	33
	8. Fund balance	33-34
	9. Expenditures and expenses	34
	10. Interfund transactions	34
	11. Use of estimates	35
II.	STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY	35
	A. Budgetary information	35
	B. Excess of expenditures over appropriations	35-38
	C. Deficit fund equity	38
III.	DETAILED NOTES OF ALL FUNDS	39
	A. Deposits	39
	B. Receivables	40
	C. Capital assets	41-42
	D. Interfund receivables, payables, and transfers	42-43
	E. Leases	44
	F. Long-term debt	44-47
	G. Postclosure care costs	48
	H. Short-term debt	48
	I. Reservation of fund balances and restricted asset accounts	49-50
IV.	OTHER INFORMATION	50
	A. Risk management	50-51
	B. Contingent liabilities	52
	C. Joint venture	52
	D. Sales tax revenue	53
	E. Hotel/Motel excise tax	53
	F. Employee retirement systems	54-55
	G. Other postemployment benefits	55-58
	H. Subsequent events	58

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.

A. Reporting entity (continued)

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 513
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.

C. Measurement focus, basis of accounting, and financial statement presentation (Continued)

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 (2018 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 property tax calendar is as follows:

Beginning of fiscal year for taxes	January 1, 2019
Millage rate adopted by resolution	August 28, 2019
County tax digest approved by the State of Georgia	September 3, 2019
Real and personal property tax bills rendered	September 13, 2019
Real property tax payment due	November 15, 2019
Tax sales 2013-2018 delinquent real property tax and other assessments	Various

D. Assets, liabilities and net position or equity (Continued)

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.

D. Assets, liabilities and net position or equity (Continued)

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 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 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.

D. Assets, liabilities and net position or equity (Continued)

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.

D. Assets, liabilities and net position or equity (Continued)

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, 2019, 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)

GOVERNMENTAL FUNDS:	BUDGETARY AMOUNT	ACTUAL AMOUNT	VARIANCE WITH FINAL BUDGET
GENERAL FUND			
GENERAL GOVERNMENT:			
Elections-			
Supplies	$ 2,250	$ 2,931	$ 681
Registrar:			
Purchased/contract services	6,685	7,071	386
Supplies	1,000	1,165	165
Financial Administration:			
Personal services and employee benefits	354,645	410,073	55,428
Supplies	5,200	9,852	4,652
Interdepartmental charges	51,600	612,314	560,714
Tax Commissioner-			
Supplies	4,650	5,470	820
Tax Assessor-			
Supplies	7,400	8,008	608
Government Buildings & Plants:			
Purchased/contract services	25,350	34,968	9,618
Interdepartmental charges	64,200	121,780	57,580
JUDICIARY:			
Judicial Administration-			
Supplies	30,070	31,023	953
State and Superior Courts:			
Purchased/contract services	158,050	176,734	18,684
Supplies	37,800	39,279	1,479
Capital outlays	500	814	314
Other costs	30,000	33,831	3,831
Magistrate Court-			
Supplies	4,250	4,687	437
Probate Court-			
Interdepartmental charges	52,818	123,726	70,908
Juvenile Court-			
Supplies	2,500	2,660	160

B. Excess of expenditures over appropriations (Continued)

GOVERNMENTAL FUNDS: GENERAL FUND	BUDGETARY AMOUNT	ACTUAL AMOUNT	VARIANCE WITH FINAL BUDGET
PUBLIC SAFETY:			
Sheriff:			
Personal services and employee benefits	$ 2,354,929	$ 2,433,100	$ 78,171
Purchased/contract services	226,750	266,639	39,889
Interdepartmental charges	230,000	527,995	297,995
Jail:			
Personal services and employee benefits	1,114,862	1,234,231	119,369
Supplies	498,807	518,088	19,281
Interdepartmental charges	140,000	215,846	75,846
Rural Fire Departments:			
Purchased/contract services	60,510	63,328	2,818
Other costs	21,837	22,789	952
Emergency Medical Services:			
Personal services and employee benefits	885,800	919,692	33,892
Capital outlays	130,500	160,247	29,747
Interdepartmental charges	91,368	176,264	84,896
Coroner:			
Supplies	3,050	3,498	448
Interdepartmental charges	53,129	70,760	17,631
Emergency Management Agency-			
Interdepartmental charges	3,400	8,523	5,123
PUBLIC WORKS:			
Highways and Streets-			
Purchased/contract services	429,755	579,623	149,868
Solid Waste & Recycling-			
Purchased/contract services	1,060,950	1,109,280	48,330
County Shop:			
Capital outlays	5,000	5,609	609
Other costs	181,000	230,340	49,340
HEALTH AND WELFARE:			
Welfare Administration-			
Other costs	2,300	4,379	2,079
Community Services:			
Personal services and employee benefits	287,722	305,296	17,574
Capital outlays	14,700	141,528	126,828
Interdepartmental charges	2,050	2,821	771
CULTURE AND RECREATION:			
Recreation:			
Purchased/contract services	240,750	275,321	34,571
Supplies	327,600	372,376	44,776

B. Excess of expenditures over appropriations (Continued)

GOVERNMENTAL FUNDS:	BUDGETARY AMOUNT	ACTUAL AMOUNT	VARIANCE WITH FINAL BUDGET
GENERAL FUND			
HOUSING AND DEVELOPMENT:			
Forest Resources:			
Interdepartmental charges	$ 16,460	$ 68,902	$ 52,442
Other costs	90,575	97,847	7,272
Building Inspection:			
Capital outlays	800	934	134
Interdepartmental charges	1,888	2,587	699
Airport-			
Purchased/contract services	40,600	47,158	6,558
NON-MAJOR FUNDS-			
EMERGENCY TELEPHONE SYSTEM:			
Personal services and employee benefits	539,477	579,972	40,495
Supplies	30,400	31,996	1,596
Interdepartmental charges	95,114	98,506	3,392

C. Deficit fund equity

The County did not have a fund with a deficit fund balance as of December 31, 2019.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits

As of December 31, 2019, the County had the following investments:

Investment	Rating	Average Maturity (Days)	Fair Value
Georgia Fund 1	AAAm	46 WAM	$ 4,868,624
Total investments			4,868,624
Cash-checking and certificates of deposit			13,231,276
Total cash and investments			$18,099,900

Reconciliation of financial statements to notes:	
Primary Government:	
Cash and investments:	
Governmental activities	$15,609,467
Restricted cash	572,901
Agency funds	1,917,532
Total cash and investments	$18,099,900

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, 2019, 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	$ 3,973,894	$ 482,093	$ 846,898	$ 5,302,885	$ (500,000)	$ 4,802,885	$ 491,899
Nonmajor governmental		342,010		342,010		342,010	
2018 SPLOST							344,992
TSPLOST							257,360
Debt service		154,341		154,341		154,341	
Total	3,973,894	978,444	846,898	5,799,236	$ (500,000)	$ 5,299,236	$ 1,094,251
Less allowance for uncollectibles	(500,000)			(500,000)			
Net receivables	$ 3,473,894	$ 978,444	$ 846,898	$ 5,299,236			

C. Capital Assets

Capital assets activity for the year ended December 31, 2019 was as follows:

Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 3,394,975			$ 3,394,975
Construction in progress	17,466,307	$ 2,296,779	$ 18,301,011	1,462,075
Total capital assets, not being depreciated	20,861,282	2,296,779	18,301,011	4,857,050
Capital assets, being depreciated:				
Improvements	7,178,816	108,331		7,287,147
Buildings	15,265,535	1,019,949	131,131	16,154,353
Equipment, vehicles and furniture	8,629,163	90,587	314,217	8,405,533
Infrastructure	47,463,168	17,281,062	179,013	64,565,217
Total assets, being depreciated	78,536,682	18,499,929	624,361	96,412,250
Less accumulated depreciation for:				
Improvements	3,156,978	285,132		3,442,110
Buildings	5,191,266	403,834	131,131	5,463,969
Equipment, vehicles and furniture	6,561,089	669,469	314,217	6,916,341
Infrastructure	17,884,469	2,042,663	179,013	19,748,119
Total accumulated depreciation	32,793,802	3,401,098	624,361	35,570,539
Total capital assets, being depreciated, net	45,742,880	15,098,831	-	60,841,711
Net Governmental Activities Capital Assets	$ 66,604,162	$ 17,395,610	$ 18,301,011	$ 65,698,761

C. Capital Assets (Continued)

Depreciation expense was charged to governmental activities as follows:

General government	$ 73,106
Judiciary	22,610
Public safety	534,240
Public works	2,301,430
Health and welfare	66,611
Culture/recreation	206,330
Housing and development	196,771
Total depreciation expense	$3,401,098

Construction commitments

The County has one active construction project involving TSPLOST with a cost of $517,501 and one involving the 2019 LMIG funds with a cost of $1,075,441 as of December 31, 2019.

D. Interfund receivables, payables, and transfers

Interfund receivable and payable balances at December 31, 2019 are as follows:

	Inter-fund Receivables	Inter-fund Payables
Major funds:		
General		$ 3,576,323
Debt Service	$ 750,000	
TSPLOST	2,826,323	
Total	3,576,323	3,576,323
Government-wide adjustment to internal balances:		
General Fund		(3,576,323)
Debt Service Fund	(750,000)	
TSPLOST Fund	(2,826,323)	
Total	$ -	$ -

These balances represent loans between the borrower fund and the lender fund. These balances resulted from the time lag between the dates that 1) inter-fund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system, and 3) payments between funds are made. Interfund receivables and payables are reported in the fund financial statements; however, they are eliminated in the government-wide financial statements if the interfund loans are between governmental funds.

The payable from General Fund to the Debt Service Fund is to be repaid with $250,000 payments beginning in 2019 over the next four years. The payable from General Fund to TSPLOST is to be

D. Interfund receivables, payables, and transfers (Continued)

repaid beginning in 2019 with state approved appropriations of expenditures for road maintenance.

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

	Transfers In	Transfers Out
Major Fund:		
General to emergency telephone system		$ 320,685
2018 SPLOST to debt service		867,796
Debt service from capital projects	$867,796	
Non-major Fund:		
Special revenue – Emergency telephone system from General	320,685	
Total	$1,188,481	$1,188,481

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 $73,855 for 2019.

Future minimum lease payments are as follows:

Year	Amount
2020	78,800
2021	75,035
2022	55,730
2023	39,909
2024 and beyond	9,233
Total	$258,707

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, 2019.

F. Long-term debt

Governmental Activities:

General Fund – Public Works

The County has accrued $1,736,228 in estimated postclosure care costs to provide for the postclosure costs of a landfill. The amount outstanding is $795,672 payable annually through 2027, non-interest bearing.

The County has accrued $55,269 in estimated postclosure care costs to provide for the postclosure costs of a recent landfill closure. The amount outstanding is $1,707,351 payable annually through 2046, non-interest bearing.

General Fund – Health and Welfare

2016 Series-
The County refunded $9,460,000 in 2007 series general obligation bonds September 1, 2016. The bonds are general obligations of the County. The amount outstanding is $7,580,000, payable in annual payments varying from $1,117,546 to $1,201,543 commencing March 1, 2018 through March 1, 2026, interest of 1.94%.

On September 1, 2016, the County advance refunded $9,460,000 of the 2007 bonds with proceeds from the 2016 bonds. As a result of the advance refunding, the County will decrease its total debt service requirement by $917,359, which results in an economic savings (the difference between the present value of the debt service payments on the old and new debt) of $844,905 or 8.9% of the principal amount being refunded.

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, 2019 are as follows:

	Governmental Activities		
Year Ending	Estimated Postclosure Care Costs		
December 31	Principal	Interest	Total
2020	101,575		101,575
2021	101,575		101,575
2022	101,575		101,575
2023	101,575		101,575
2024	101,575		101,575
2025	101,575		101,575
2026	101,575		101,575
2027	84,647		84,647
Total	$795,672		$795,672

F. Long-term debt (Continued):

Year Ending December 31	Governmental Activites Estimated Postclosure Care Costs Principal	Interest	Total
2020	63,235		63,235
2021	63,235		63,235
2022	63,235		63,235
2023	63,235		63,235
2024	63,235		63,235
2025	63,235		63,235
2026	63,235		63,235
2027	63,235		63,235
2028	63,235		63,235
2029	63,235		63,235
2030	63,235		63,235
2031	63,235		63,235
2032	63,235		63,235
2033	63,235		63,235
2034	63,235		63,235
2035	63,235		63,235
2036	63,235		63,235
2037	63,235		63,235
2038	63,235		63,235
2039	63,235		63,235
2040	63,235		63,235
2041	63,235		63,235
2042	63,235		63,235
2043	63,235		63,235
2044	63,235		63,235
2045	63,235		63,235
2046	63,241		63,241
Total	$1,707,351		$1,707,351

General obligation bonds (Series 2016) –

The annual requirements to amortize the general obligation bonds of the primary government at December 31, 2019 including interest payments of $533,597 are as follows:

F. Long-term debt (Continued):

Year Ending December 31	Government Activities: General Obligation Bonds (Series 2016) Principal	Interest	Total
2020	980,000	137,546	1,117,546
2021	1,015,000	118,194	1,133,194
2022	1,045,000	98,213	1,143,213
2023	1,080,000	77,600	1,157,600
2024	1,120,000	56,260	1,176,260
2025	1,150,000	34,241	1,184,241
2026	1,190,000	11,543	1,201,543
Total	$ 7,580,000	$ 533,597	$ 8,113,597

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, 2019:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Estimated postclosure care costs	$ 861,086		$ 65,414	$ 795,672	$ 101,575
Estimated postclosure care costs	1,732,473		25,122	1,707,351	63,235
Net OPEB obligation	22,350,366		1,622,074	20,728,292	
Total	24,943,925	-	1,712,610	23,231,315	164,810
General obligation bonds (Series 2016)	8,530,000		950,000	7,580,000	980,000
Total	8,530,000	-	950,000	7,580,000	980,000
Total governmental activities	$ 33,473,925	$ -	$ 2,662,610	$ 30,811,315	$ 1,144,810

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 $795,672 and this amount is reflected as a liability at December 31, 2019. 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 Authority closed the Goose Creek inert landfill in 2016. The postclosure care costs are estimated to be $1,707,351 and this amount is reflected as a liability at December 31, 2019. 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, 2019, 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 10, 2019 the County borrowed $3,450,000 with a tax anticipation note (TAN). The TAN was paid December 11, 2019, along with $41,523 in interest at 3.10%.

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, 2019:

	Beginning Balance	Additions	Reductions	Ending Balance	Interest Paid
Tax anticipation note (TAN)	$ 0	$ 3,450,000	$ 3,450,000	$ 0	$ 41,523
Total governmental activities	$ 0	$ 3,450,000	$ 3,450,000	$ 0	$ 41,523

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:

Nonspendable to prepaid expenditures – restricted for contracts already purchased.

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

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

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

Committed to DFACS expenditures – restricted for expenditures for the DFACS building.

Committed to drug court fees – restricted for fees incurred by the drug court.

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.

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	Restict for Economic Development
Restricted fund balance, beginning of year	$ 123,060	$ 132,433	$ 78,248	$ 71,238	$ 420,941	$ 72,105	$7,261,232	$4,722,961	$ 518,249
Increase (decrease) in reserve	15,235	(35,806)	18,477	810	(213,025)	26,400	123,597	(229,098)	10,689
Restricted fund balance, end of year	$ 138,295	$ 96,627	$ 96,725	$ 72,048	$ 207,916	$ 98,505	$7,384,829	$4,493,863	$ 528,938

Restricted assets are comprised of the following:

	2019
General Fund:	
Wayne County Drug Interdiction - Cash	$ 96,627
Wayne County Drug Education - Cash	96,725
Wayne County Juvenile Services - Cash	72,048
Wayne County DFACS Building - Cash	207,916
Wayne County Drug Court Fees - Cash	98,505
Wayne County Excess Sales - Cash	1,080
Total General Fund	572,901
Total restricted assets	$ 572,901

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, 2019 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 $150,000 and is responsible for paying 100% of all claims over $3,000 until an aggregate of $150,000 in claims has been accumulated. After $150,000 in claims has been aggregated, the insurance carrier will pay 100% of all claims in excess of the $150,000 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, 2012 resulted from the following:

December 31	Beginning Liability	Current Year Claims and changes in Estimates	Claim Payments	Ending Liability
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
2016	$ 74,680	$1,958,514	$1,747,623	$285,571
2017	$ 285,571	$2,430,149	$2,471,031	$244,689
2018	$ 244,689	$2,699,409	$2,691,175	$252,923
2019	$ 252,923	$2,955,853	$2,991,373	$217,403

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, 2019, the County-guaranteed bonds outstanding were as follows:

Description	Balance
Series 2015 revenue bonds of Hospital Authority of Wayne County	$10,265,000

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 $18,615 to the RC for the year ended December 31, 2019. 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

2012 SPLOST

On November 8, 2011 Wayne County voters approved a six year referendum to raise an estimated $22,000,000 for (a) payment on 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.

2018 SPLOST

On November 7, 2017, Wayne County voters approved a six year referendum to raise an estimated $21,000,000 for (a) payment on 2007 general obligation bonds, (b) road, street, and bridge projects and road equipment, (c) emergency vehicles and fire equipment and (d) water and sewer projects; streets, beautification and drainage projects; sanitation; recreation projects; public safety vehicles and fire equipment within the cities of Jesup, Odum, and Screven.

The sales tax levy took effect on July 1, 2018 and the County received its first check in August 2018. 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, 2019.

	Amount	Percentage
Lodging tax receipts	$14,102	100%
Disbursements to Wayne County Board of Tourism for promotion of tourism	14,102	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, 2019, there were 231 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 2019 year, the County contributed $401,709 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.

F. Employee retirement systems (Continued)

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 eighteen (118) plan members invest their contributions ($301,587 for 2019) in annuity contracts with Nationwide Insurance Company. Sixty (60) plan members invest their contributions ($190,738 for 2019) 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.

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, 2018, the County adopted the provisions of GASB Statement No. 75, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions". The County's OPEB plan is a single-employer defined benefit plan. In addition to the relevant disclosures within this note related to the implementation of GASB Statement No. 75, the financial statements reflect the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, and OPEB expense.

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 twenty-two (22) 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.

G. Other Postemployment Benefits (Continued)

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, 2019, retirees receiving benefits paid $54,297, 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 $164,608, 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.

Net OPEB Liability

The County's net OPEB liability was measured as of January 1, 2019. The total OPEB liability was determined by updating the actuarial valuation performed as of January 1, 2018, using updated actuarial assumptions, applied to all periods included in the measurement.

Actuarial Assumptions

The total OPEB liability was based on an actuarial valuation as of January 1, 2018, using the Entry Age actuarial cost method and the following assumptions, applied to all periods included in the measurement.

Inflation	3.00%
Investment rate of return	4.10%
Healthcare cost trend rates	
Pre-Medicare	7.25% trended down to 4.75% by 2028
Medicare	5.38% trended down to 4.75% by 2022
Mortality rates	RP-2000 Combined Mortality Table

Discount Rate and Long-Term Expected Rate of Return

Since the County funds this plan on a pay-as-you-go basis, GASB requires the discount rate be based on a yield or index for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). To comply with this requirement, the discount rate is based on an index of 20-year, tax-exempt general obligation bonds. Specifically, the chosen rate is 4.10%, the Bond Buyer 20-year Bond GO Index rate published closest to, but not later than, the measurement date of January 1, 2019.

Changes in Net OPEB Liability:

G. Other Postemployment Benefits (Continued)

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balances at December 31, 2017	$ 22,350,366	$ -	$ 22,350,366
Changes for the year:			
Service cost	556,674		556,674
Interest	766,045		766,045
Benefit changes			
Differences between expected and actual experience	(42,063)		(42,063)
Assumption changes	(2,738,122)		(2,738,122)
Contributions - employer		164,608	(164,608)
Net investment income			
Benefit payments	(164,608)	(164,608)	-
Administrative expense			
Net changes	(1,622,074)		(1,622,074)
Balances at December 31, 2018	$ 20,728,292	$ -	$ 20,728,292

Sensitivity of Net OPEB Liability to Changes in Discount Rate

The following presents the net OPEB liability using the discount rate of 4.10%, as well as what the net OPEB liability would be if it were calculated using a discount rate one percentage point lower (3.10%) or one percentage point higher (5.10%) than the current rate:

	1% Decrease 3.10%	Current Rate 4.10%	1% Increase 5.10%
Net OPEB liability	$25,061,367	$20,728,292	$17,328,079

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2019, the County recognized OPEB expense of $1,173,294. At December 31, 2019, the County reported deferred outflows of resources related to OPEB from the following sources:

G. Other Postemployment Benefits (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 26,765	$ 37,278
Change in assumption	1,106,236	2,426,618
Net difference between projected and actual earnings on OPEB plan investments	-	-
Total	$ 1,133,001	$ 2,463,896

Amounts reported as deferred outflows of resources related to the OPEB will be recognized in the OPEB expense in future reporting periods as follows:

Year Ended 31-Dec	Ouflows	Inflows	Total
2020	166,864	(316,289)	(149,425)
2021	166,864	(316,289)	(149,425)
2022	166,864	(316,289)	(149,425)
2023	166,864	(316,289)	(149,425)
Thereafter	465,545	(1,198,740)	(733,195)
Total	$ 1,133,001	$(2,463,896)	$(1,330,895)

H. Subsequent Events

There were no additional subsequent events.

REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MD&A

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	$ 13,857,438	$ 13,857,438	$ 14,975,643	$ 1,118,205
Other taxes	3,485,650	3,485,650	3,913,755	428,105
Licenses and permits	211,000	211,000	223,642	12,642
Intergovernmental revenue	1,372,830	1,372,830	906,510	(466,320)
Charges for services	3,069,035	3,069,035	3,068,562	(473)
Fines and fees	634,400	634,400	824,854	190,454
Investment income	5,000	5,000	30,161	25,161
Other revenue	401,842	401,842	2,372,950	1,971,108
TOTAL REVENUES	23,037,195	23,037,195	26,316,077	3,278,882
EXPENDITURES:				
GENERAL GOVERNMENT:				
ELECTIONS:				
Personal services and employee benefits	16,448	16,448	3,222	(13,226)
Purchased/contract services	6,425	6,425	4,285	(2,140)
Supplies	2,250	2,250	2,931	681
Capital outlays	900	900	-	(900)
Total elections	26,023	26,023	10,438	(15,585)
REGISTRAR:				
Personal services and employee benefits	64,030	64,030	46,675	(17,355)
Purchased/contract services	6,685	6,685	7,071	386
Supplies	1,000	1,000	1,165	165
Capital outlays	800	800	-	(800)
Interdepartmental charges	60,800	60,800	18,908	(41,892)
Total registrar	133,315	133,315	73,819	(59,496)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
FINANCIAL ADMINISTRATION:				
Personal services and employee benefits	$ 354,645	$ 354,645	$ 410,073	$ 55,428
Purchased/contract services	342,440	342,440	260,050	(82,390)
Supplies	5,200	5,200	9,852	4,652
Capital outlays	6,000	6,000	934	(5,066)
Interdepartmental charges	51,600	51,600	612,314	560,714
Other costs	400,000	400,000	157,619	(242,381)
Debt service	600,000	600,000	40,929	(559,071)
Total financial administration	1,759,885	1,759,885	1,491,771	(268,114)
TAX COMMISSIONER:				
Personal services and employee benefits	272,209	272,209	269,391	(2,818)
Purchased/contract services	123,160	123,160	63,275	(59,885)
Supplies	4,650	4,650	5,470	820
Capital outlays	2,000	2,000	504	(1,496)
Interdepartmental charges	51,300	51,300	39,456	(11,844)
Total tax commissioner	453,319	453,319	378,096	(75,223)
TAX ASSESSOR:				
Personal services and employee benefits	351,181	351,181	325,714	(25,467)
Purchased/contract services	167,750	167,750	103,359	(64,391)
Supplies	7,400	7,400	8,008	608
Capital outlays	3,000	3,000	-	(3,000)
Interdepartmental charges	57,000	57,000	70,409	13,409
Total tax assessor	586,331	586,331	507,490	(78,841)
GOVERNMENT BUILDINGS & PLANTS:				
Personal services and employee benefits	335,030	335,030	332,616	(2,414)
Purchased/contract services	25,350	25,350	34,968	9,618
Supplies	58,600	58,600	56,117	(2,483)
Capital outlay	6,000	6,000	-	(6,000)
Interdepartmental charges	64,200	64,200	121,780	57,580
Total government buildings	489,180	489,180	545,481	56,301
TOTAL GENERAL GOVERNMENT	3,448,053	3,448,053	3,007,095	(440,958)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
JUDICIARY:				
JUDICIAL ADMINISTRATION:				
Personal services and employee benefits	$ 466,831	$ 466,831	$ 441,338	$ (25,493)
Purchased/contract services	313,800	313,800	200,607	(113,193)
Supplies	30,070	30,070	31,023	953
Capital outlays	5,200	5,200	3,945	(1,255)
Interdepartmental charges	55,114	55,114	40,669	(14,445)
Total judicial administration	871,015	871,015	717,582	(153,433)
STATE AND SUPERIOR COURTS:				
Personal services and employee benefits	401,542	401,542	395,049	(6,493)
Purchased/contract services	158,050	158,050	176,734	18,684
Supplies	37,800	37,800	39,279	1,479
Capital outlays	500	500	814	314
Interdepartmental charges	19,409	19,409	12,296	(7,113)
Other costs	30,000	30,000	33,831	3,831
Total state and superior courts	647,301	647,301	658,003	10,702
DISTRICT ATTORNEY:				
Personal services and employee benefits	9,043	9,043	9,037	(6)
Purchased/contract services	1,137	1,137	1,134	(3)
Other costs	185,200	185,200	185,054	(146)
Total district attorney	195,380	195,380	195,225	(155)
MAGISTRATE COURT:				
Personal services and employee benefits	204,664	204,664	205,729	1,065
Purchased/contract services	22,125	22,125	20,623	(1,502)
Supplies	4,250	4,250	4,687	437
Capital outlays	825	825	-	(825)
Interdepartmental charges	20,536	20,536	6,607	(13,929)
Total magistrate court	252,400	252,400	237,646	(14,754)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
PROBATE COURT:				
Personal services and employee benefits	$ 209,927	$ 209,927	$ 197,953	$ (11,974)
Purchased/contract services	35,200	35,200	26,781	(8,419)
Supplies	3,325	3,325	2,049	(1,276)
Capital outlays	4,800	4,800	770	(4,030)
Interdepartmental charges	52,818	52,818	123,726	70,908
Total probate court	306,070	306,070	351,279	45,209
JUVENILE COURT:				
Personal services and employee benefits	133,670	133,670	132,737	(933)
Purchased/contract services	90,150	90,150	88,219	(1,931)
Supplies	2,500	2,500	2,660	160
Total juvenile court	226,320	226,320	223,616	(2,704)
PUBLIC DEFENDER:				
Purchased/contract services	600	600	228	(372)
Other costs	184,375	184,375	186,077	1,702
Total public defender	184,975	184,975	186,305	1,330
DRUG COURT:				
Purchased/contract services	100,000	100,000	100,000	-
Total drug court	100,000	100,000	100,000	-
TOTAL JUDICIARY	2,783,461	2,783,461	2,669,656	(113,805)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
PUBLIC SAFETY:				
SHERIFF:				
Personal services and employee benefits	$ 2,354,929	$ 2,354,929	$ 2,433,100	$ 78,171
Purchased/contract services	226,750	226,750	266,639	39,889
Supplies	258,800	258,800	255,774	(3,026)
Capital outlays	170,500	170,500	92,996	(77,504)
Interdepartmental charges	230,000	230,000	527,995	297,995
Total sheriff	3,240,979	3,240,979	3,576,504	335,525
JAIL:				
Personal services and employee benefits	1,114,862	1,114,862	1,234,231	119,369
Purchased/contract services	426,100	426,100	434,660	8,560
Supplies	498,807	498,807	518,088	19,281
Capital outlays	141,500	141,500	17,204	(124,296)
Interdepartmental charges	140,000	140,000	215,846	75,846
Other costs	28,500	28,500	8,325	(20,175)
Total jail	2,349,769	2,349,769	2,428,354	78,585
OTHER PUBLIC SAFETY:				
Purchased/contract services	120	120	75	(45)
Supplies	8,000	8,000	7,515	(485)
Total other public safety	8,120	8,120	7,590	(530)
RURAL FIRE DEPARTMENTS:				
Personal services and employee benefits	20,500	20,500	14,631	(5,869)
Purchased/contract services	60,510	60,510	63,328	2,818
Supplies	28,630	28,630	18,067	(10,563)
Capital outlays	11,550	11,550	3,463	(8,087)
Other costs	21,837	21,837	22,789	952
Total rural fire departments	143,027	143,027	122,278	(20,749)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
EMERGENCY MEDICAL SERVICES:				
Personal services and employee benefits	$ 885,800	$ 885,800	$ 919,692	$ 33,892
Purchased/contract services	153,535	153,535	157,296	3,761
Supplies	117,500	117,500	102,829	(14,671)
Capital outlays	130,500	130,500	160,247	29,747
Interdepartmental charges	91,368	91,368	176,264	84,896
Total emergency medical services	1,378,703	1,378,703	1,516,328	137,625
CORONER:				
Personal services and employee benefits	28,263	28,263	25,587	(2,676)
Purchased/contract services	11,315	11,315	8,209	(3,106)
Supplies	3,050	3,050	3,498	448
Intergovernmental charges	53,129	53,129	70,760	17,631
Total coroner	95,757	95,757	108,054	12,297
EMERGENCY MANAGEMENT AGENCY:				
Personal services and employee benefits	42,025	42,025	41,033	(992)
Purchased/contract services	20,625	20,625	14,799	(5,826)
Supplies	17,050	17,050	10,713	(6,337)
Capital outlays	3,500	3,500	-	(3,500)
Interdepartmental charges	3,400	3,400	8,523	5,123
Total emergency management agency	86,600	86,600	75,068	(11,532)
TOTAL PUBLIC SAFETY	7,302,955	7,302,955	7,834,176	531,221

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
PUBLIC WORKS:				
HIGHWAYS AND STREETS:				
Personal services and employee benefits	$ 1,622,656	$ 1,622,656	$ 1,479,533	$ (143,123)
Purchased/contract services	429,755	429,755	579,623	149,868
Supplies	371,950	371,950	324,698	(47,252)
Capital outlays	21,600	21,600	12,600	(9,000)
Interdepartmental charges	541,000	541,000	429,544	(111,456)
Total highways and streets	2,986,961	2,986,961	2,825,998	(160,963)
SOLID WASTE & RECYCLING:				
Purchased/contract services	1,060,950	1,060,950	1,109,280	48,330
Total solid waste & recycling	1,060,950	1,060,950	1,109,280	48,330
COUNTY SHOP:				
Personal services and employee benefits	388,971	388,971	308,096	(80,875)
Purchased/contract services	37,730	37,730	38,614	884
Supplies	36,600	36,600	26,138	(10,462)
Capital outlays	5,000	5,000	5,609	609
Interdepartmental charges	136,328	136,328	130,465	(5,863)
Other costs	181,000	181,000	230,340	49,340
Total county shop	785,629	785,629	739,262	(46,367)
TOTAL PUBLIC WORKS	4,833,540	4,833,540	4,674,540	(159,000)
HEALTH AND WELFARE:				
PUBLIC HEALTH ADMINISTRATION:				
Purchased/contract services	6,400	6,400	3,337	(3,063)
Other costs	103,225	103,225	103,225	-
Total public health administration	109,625	109,625	106,562	(3,063)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
WELFARE ADMINISTRATION:				
Purchased/contract services	$ 22,955	$ 22,955	$ 22,202	$ (753)
Supplies	600	600	189	(411)
Other costs	2,300	2,300	4,379	2,079
Total welfare administration	25,855	25,855	26,770	915
COMMUNITY SERVICES:				
Personal services and employee benefits	287,722	287,722	305,296	17,574
Purchased/contract services	68,500	68,500	63,486	(5,014)
Supplies	109,000	109,000	109,585	585
Capital outlays	14,700	14,700	141,528	126,828
Interdepartmental charges	2,050	2,050	2,821	771
Total community services	481,972	481,972	622,716	140,744
TOTAL HEALTH AND WELFARE	617,452	617,452	756,048	138,596
CULTURE AND RECREATION:				
RECREATION:				
Personal services and employee benefits	485,683	485,683	446,392	(39,291)
Purchased/contract services	240,750	240,750	275,321	34,571
Supplies	327,600	327,600	372,376	44,776
Capital outlays	270,500	270,500	82,736	(187,764)
Interdepartmental charges	40,921	40,921	18,187	(22,734)
Total recreation	1,365,454	1,365,454	1,195,012	(170,442)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
LIBRARY -				
Other costs	$ 150,000	$ 150,000	$ 150,000	$ -
Total library	150,000	150,000	150,000	-
TOTAL CULTURE AND RECREATION	1,515,454	1,515,454	1,345,012	(170,442)
HOUSING AND DEVELOPMENT:				
FOREST RESOURCES:				
Personal services and employee benefits	139,556	139,556	141,636	2,080
Purchased/contract services	50,770	50,770	42,423	(8,347)
Supplies	15,905	15,905	13,229	(2,676)
Capital outlays	2,500	2,500	409	(2,091)
Interdepartmental charges	16,460	16,460	68,902	52,442
Other costs	90,575	90,575	97,847	7,272
Total forest resources	315,766	315,766	364,446	48,680
BUILDING INSPECTION:				
Personal services and employee benefits	79,648	79,648	79,535	(113)
Purchased/contract services	6,360	6,360	6,202	(158)
Supplies	4,380	4,380	3,193	(1,187)
Capital outlay	800	800	934	134
Interdepartmental charges	1,888	1,888	2,587	699
Total building inspection	93,076	93,076	92,451	(625)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
ECONOMIC DEVELOPMENT:				
Purchased/contract services	$ 19,365	$ 19,365	$ 19,365	$ -
Other costs	300,000	300,000	300,000	-
Total economic development	319,365	319,365	319,365	-
AIRPORT:				
Purchased/contract services	40,600	40,600	47,158	6,558
Supplies	139,600	139,600	87,397	(52,203)
Capital outlays	1,026,360	1,026,360	638,248	(388,112)
Total airport	1,206,560	1,206,560	772,803	(433,757)
TOTAL HOUSING AND DEVELOPMENT	1,934,767	1,934,767	1,549,065	(385,702)
TOTAL EXPENDITURES	22,435,682	22,435,682	21,835,592	(600,090)
EXCESS (DEFFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	601,513	601,513	4,480,485	3,878,972
OTHER FINANCING SOURCES (USES):				
TRANSFERS (out)	(601,513)	(601,513)	(320,685)	280,828
Total other financing sources and (uses)	(601,513)	(601,513)	(320,685)	280,828
NET CHANGE IN FUND BALANCES	-	-	4,159,800	4,159,800
FUND BALANCES, BEGINNING	3,328,788	3,328,788	3,328,788	3,328,788
FUND BALANCES, ENDING	3,328,788	3,328,788	7,488,588	7,488,588

WAYNE COUNTY, GEORGIA
SCHEDULE OF CHANGES IN WAYNE COUNTY, GEORGIA'S OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31, 2019

	2019	2018
Total OPEB Liability		
Service Cost	$ 556,674	$ 486,808
Interest	766,045	747,120
Benefit changes	-	-
Difference between expected and actual experience	(42,063)	34,649
Change of assumptions	(2,738,122)	1,432,080
Benefit payments including refunds of member contributions	(164,608)	(228,612)
Net Change in Total OPEB Liability	(1,622,074)	2,472,045
Total OPEB Liability - Beginning	22,350,366	19,878,321
Total OPEB Liability - Ending	$ 20,728,292	$ 22,350,366
Plan Fiduciary Net Position		
Contributions - Employer	164,608	228,612
Contributions - Employee		
Net Investment Income		
Benefit payments including refunds of employee contributions	(164,608)	(228,612)
Administrative Expense		
Other		
Net Change in Plan Fiduciary Net Position	-	-
Plan Fiduciary Net Position - Beginning	-	-
Plan Fiduciary Net Position - Ending	$ -	$ -
Wayne County, Georgia's Net OPEB Liability - Ending	$ 20,728,292	$ 22,350,366
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	0.00%	0.00%
Covered - Employee Payroll	5,017,934	5,017,934
Wayne County, Georgia's Net OPEB Liability as a Percentage of Covered - Employee Payroll	413.08%	445.41%

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 Administrator who reviews and compiles the requests.

2. The County Administrator 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, debt service funds and special revenue funds for legal budgetary control. Project length budgets are adopted for capital projects funds.

5. The County Administrator 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, 2019, the following supplemental increases and decreases in budget appropriations were approved:

Fund Type	Original Appropriations	Supplemental Appropriations	Supplemental Decreases	Final Appropriations
General	$ 22,435,682	$ 0	$ 0	$ 22,435,682
Special Revenue	$ 964,513	$ 0	$ 0	$ 964,513
Debt Service	$ 1,106,267	$ 0	$ 0	$ 1,106,267

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

GOVERNMENTAL FUNDS:	BUDGETARY AMOUNT	ACTUAL AMOUNT	VARIANCE WITH FINAL BUDGET
GENERAL FUND			
GENERAL GOVERNMENT:			
Elections-			
Supplies	$ 2,250	$ 2,931	$ 681
Registrar:			
Purchased/contract services	6,685	7,071	386
Supplies	1,000	1,165	165
Financial Administration:			
Personal services and employee benefits	354,645	410,073	55,428
Supplies	5,200	9,852	4,652
Interdepartmental charges	51,600	612,314	560,714
Tax Commissioner-			
Supplies	4,650	5,470	820
Tax Assessor-			
Supplies	7,400	8,008	608
Government Buildings & Plants:			
Purchased/contract services	25,350	34,968	9,618
Interdepartmental charges	64,200	121,780	57,580
JUDICIARY:			
Judicial Administration-			
Supplies	30,070	31,023	953
State and Superior Courts:			
Purchased/contract services	158,050	176,734	18,684
Supplies	37,800	39,279	1,479
Capital outlays	500	814	314
Other costs	30,000	33,831	3,831
Magistrate Court-			
Supplies	4,250	4,687	437
Probate Court-			
Interdepartmental charges	52,818	123,726	70,908
Juvenile Court-			
Supplies	2,500	2,660	160

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

GOVERNMENTAL FUNDS: GENERAL FUND	BUDGETARY AMOUNT	ACTUAL AMOUNT	VARIANCE WITH FINAL BUDGET
PUBLIC SAFETY:			
Sheriff:			
Personal services and employee benefits	$ 2,354,929	$ 2,433,100	$ 78,171
Purchased/contract services	226,750	266,639	39,889
Interdepartmental charges	230,000	527,995	297,995
Jail:			
Personal services and employee benefits	1,114,862	1,234,231	119,369
Supplies	498,807	518,088	19,281
Interdepartmental charges	140,000	215,846	75,846
Rural Fire Departments:			
Purchased/contract services	60,510	63,328	2,818
Other costs	21,837	22,789	952
Emergency Medical Services:			
Personal services and employee benefits	885,800	919,692	33,892
Capital outlays	130,500	160,247	29,747
Interdepartmental charges	91,368	176,264	84,896
Coroner:			
Supplies	3,050	3,498	448
Interdepartmental charges	53,129	70,760	17,631
Emergency Management Agency-			
Interdepartmental charges	3,400	8,523	5,123
PUBLIC WORKS:			
Highways and Streets-			
Purchased/contract services	429,755	579,623	149,868
Solid Waste & Recycling-			
Purchased/contract services	1,060,950	1,109,280	48,330
County Shop:			
Capital outlays	5,000	5,609	609
Other costs	181,000	230,340	49,340
HEALTH AND WELFARE:			
Welfare Administration-			
Other costs	2,300	4,379	2,079
Community Services:			
Personal services and employee benefits	287,722	305,296	17,574
Capital outlays	14,700	141,528	126,828
Interdepartmental charges	2,050	2,821	771
CULTURE AND RECREATION:			
Recreation:			
Purchased/contract services	240,750	275,321	34,571
Supplies	327,600	372,376	44,776

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

	BUDGETARY AMOUNT	ACTUAL AMOUNT	VARIANCE WITH FINAL BUDGET
GOVERNMENTAL FUNDS:			
GENERAL FUND			
HOUSING AND DEVELOPMENT:			
Forest Resources:			
Interdepartmental charges	$ 16,460	$ 68,902	$ 52,442
Other costs	90,575	97,847	7,272
Building Inspection:			
Capital outlays	800	934	134
Interdepartmental charges	1,888	2,587	699
Airport-			
Purchased/contract services	40,600	47,158	6,558
NON-MAJOR FUNDS-			
EMERGENCY TELEPHONE SYSTEM:			
Personal services and employee benefits	539,477	579,972	40,495
Supplies	30,400	31,996	1,596
Interdepartmental charges	95,114	98,506	3,392

C. Deficit fund equity
The County did not have a fund with a deficit fund balance as of December 31, 2019.

SUPPLEMENTARY DATA – COMBINING FUND FINANCIAL SCHEDULES

SCHEDULE 3

WAYNE COUNTY, GEORGIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2019

	Capital Projects	Special Revenue			Total
	2012 SPLOST	Hotel/Motel Tax Fund	Emergency Telephone System	RLF	Non-major Governmental Funds
ASSETS:					
Cash	$ 333,508			$ 188,011	$ 521,519
Receivables		$ 1,083			1,083
Intergovernmental					-
RLF Loans Receivable				340,927	340,927
TOTAL ASSETS	$ 333,508	$ 1,083	$ -	$ 528,938	$ 863,529
LIABILITIES AND FUND BALANCE					
LIABILITIES-					
Accounts payable	5,104	1,083			6,187
Total Liabilities	5,104	1,083	-	-	6,187
FUND BALANCES:					
Restricted for capital outlay	328,404				328,404
Restricted for economic development				528,938	528,938
Unassigned					-
Total Fund Balance	328,404	-	-	528,938	857,342
TOTAL LIABILITIES AND FUND BALANCES	$ 333,508	$ 1,083	$ -	$ 528,938	$ 863,529

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, 2019

	Capital Projects	Special Revenue			Total
	2012 SPLOST	Hotel/Motel Tax Fund	Emergency Telephone System	RLF	Non-major Governmental Funds
REVENUES:					
Taxes		$ 14,102			$ 14,102
Intergovernmental					-
Charges for services			$ 474,609		474,609
Investment income	$ 10,196			$ 10,689	20,885
Total revenues	10,196	14,102	474,609	10,689	509,596
EXPENDITURES:					
Current:					
Public safety			795,294		795,294
Housing and development		14,102			14,102
Capital outlay:					
Public works	249,443				249,443
Culture and recreation	22,870				22,870
Total expenditures	272,313	14,102	795,294	-	1,081,709
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITUES	(262,117)	-	(320,685)	10,689	(572,113)
OTHER FINANCING SOURCES (USES):					
Transfers in (out)	-	-	320,685	-	320,685
Total other financing sources (uses)	-	-	320,685	-	320,685
NET CHANGES IN FUND BALANCES	(262,117)	-	-	10,689	(251,428)
FUND BALANCE, Beginning	590,521	-	-	518,249	1,108,770
FUND BALANCE, Ending	$ 328,404	$ -	$ -	$ 528,938	$ 857,342

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, 2019

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
REVENUES –				
Taxes	$ 15,000	$ 15,000	$ 14,102	$ (898)
Total revenues	15,000	15,000	14,102	(898)
EXPENDITURES -				
Housing and development-				
Other costs	15,000	15,000	14,102	(898)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, Beginning of year	-	-	-	-
FUND BALANCE, End of year	$ -	$ -	$ -	$ -

WAYNE COUNTY, GEORGIA
EMERGENCY TELEPHONE SYSTEM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
REVENUES –				
Charges for services	$ 358,000	$ 358,000	$ 474,609	$ 116,609
Total revenues	358,000	358,000	474,609	116,609
EXPENDITURES:				
Personal services and employee benefits	539,477	539,477	579,972	40,495
Purchased/contract services	276,022	276,022	81,015	(195,007)
Supplies	30,400	30,400	31,996	1,596
Capital outlays	8,500	8,500	3,805	(4,695)
Interdepartmental charges	95,114	95,114	98,506	3,392
Total expenditures	949,513	949,513	795,294	(154,219)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(591,513)	(591,513)	(320,685)	270,828
OTHER FINANCING SOURCES (USES) -				
Transfer in	591,513	591,513	320,685	(270,828)
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, 2019

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
REVENUES-				
Investment income	$ -	$ -	$ 10,689	$ 10,689
Total revenues	-	-	10,689	10,689
EXPENDITURES -				
Housing and development -				
Purchased/contract services				-
Total expenditures	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	10,689	10,689
OTHER FINANCING SOURCES (USES) –				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	10,689	10,689
FUND BALANCE, Beginning	518,249	518,249	518,249	-
FUND BALANCE, Ending	$ 518,249	$ 518,249	$ 528,938	$ 10,689

WAYNE COUNTY, GEORGIA
DEBT SERVICE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	$ 851,000	$ 851,000	$ 351	$ (850,649)
Investment income	1,306	1,306	862	(444)
Other revenue	-	-	2,017	2,017
Total revenues	852,306	852,306	3,230	(849,076)
EXPENDITURES-				
Debt service:				
Interest and fiscal charges	156,267	156,267	150,124	(6,143)
Principal	950,000	950,000	950,000	-
Total expenditures	1,106,267	1,106,267	1,100,124	(6,143)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(253,961)	(253,961)	(1,096,894)	(842,933)
OTHER FINANCING SOURCES –				
Transfer in/(out)	-	-	867,796	867,796
Total other financing sources (uses)	-	-	867,796	867,796
NET CHANGE IN FUND BALANCE	(253,961)	(253,961)	(229,098)	24,863
FUND BALANCE, Beginning	4,722,961	4,722,961	4,722,961	-
FUND BALANCE, Ending	$ 4,469,000	$ 4,469,000	$ 4,493,863	$ 24,863

SCHEDULE 9

WAYNE COUNTY, GEORGIA
AGENCY FUNDS
COMBINING SCHEDULE OF FIDUCIARY ASSETS AND LIABILITIES
DECEMBER 31, 2019

	AGENCY FUNDS					
	Tax Commissioner	Clerk of Court	Sheriff's Department	Magistrate Court	Probate Court	Total
ASSETS						
Cash	$ 1,503,072	$ 292,604	$ 80,728	$ 26,358	$ 14,770	$ 1,917,532
Taxes receivable	3,791,539					3,791,539
Total assets	$ 5,294,611	$ 292,604	$ 80,728	$ 26,358	$ 14,770	$ 5,709,071
LIABILITIES						
Due to others	$ 5,294,611	$ 292,604	$ 80,728	$ 26,358	$ 14,770	$ 5,709,071
Total liabilities	$ 5,294,611	$ 292,604	$ 80,728	$ 26,358	$ 14,770	$ 5,709,071

SCHEDULE 10

WAYNE COUNTY, GEORGIA
AGENCY FUNDS
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

	Beginning Balance	Additions	Deductions	Ending Balance
TAX COMMISSIONER				
Assets:				
Cash	$ 1,244,386	$ 36,644,264	$ 36,385,578	$ 1,503,072
Taxes receivable	4,028,135	36,407,668	36,644,264	$ 3,791,539
Total assets	$ 5,272,521	$ 73,051,932	$ 73,029,842	$ 5,294,611
Liabilities –				
Due to others	$ 5,272,521	$ 73,051,932	$ 73,029,842	$ 5,294,611
CLERK OF COURT				
Assets –				
Cash	$ 483,238	$ 2,202,266	$ 2,392,900	$ 292,604
Liabilities –				
Due to others	$ 483,238	$ 2,202,266	$ 2,392,900	$ 292,604
SHERIFF'S DEPARTMENT				
Assets –				
Cash	$ 88,969	$ 424,292	$ 432,533	$ 80,728
Liabilities –				
Due to others	$ 88,969	$ 424,292	$ 432,533	$ 80,728
MAGISTRATE COURT				
Assets –				
Cash	$ 27,447	$ 289,499	$ 290,588	$ 26,358
Liabilities –				
Due to others	$ 27,447	$ 289,499	$ 290,588	$ 26,358
PROBATE COURT				
Assets –				
Cash	$ 18,557	$ 153,082	$ 156,869	$ 14,770
Liabilities –				
Due to others	$ 18,557	$ 153,082	$ 156,869	$ 14,770
TOTALS – AGENCY FUNDS				
Assets:				
Cash	$ 1,862,597	$ 39,713,403	$ 39,658,468	$ 1,917,532
Taxes receivable	4,028,135	36,407,668	36,644,264	3,791,539
Total assets	$ 5,890,732	$ 76,121,071	$ 76,302,732	$ 5,709,071
Liabilities –				
Due to others	$ 5,890,732	$ 76,121,071	$ 76,302,732	$ 5,709,071

SCHEDULE 11

WAYNE COUNTY, GEORGIA
COMPONENT UNITS – MAJOR AND NON-MAJOR
COMBINING SCHEDULE OF NET POSITION
DECEMBER 31, 2019

	MAJOR HOSPITAL AUTHORITY OF WAYNE COUNTY	NON-MAJOR WAYNE COUNTY INDUSTRIAL AUTHORITY	NON-MAJOR WAYNE COUNTY BOARD OF HEALTH	TOTAL COMPONENT UNITS
ASSETS				
Cash	$ 5,382,000	$ 1,244,749	$ 849,640	$ 7,476,389
Receivables (net of allowance for uncollectibles)	9,272,000	500		9,272,500
Inventory, at lower of cost or market	1,986,000			1,986,000
Other current assets	717,000			717,000
Restricted cash	6,601,000			6,601,000
Due from other governments			81,293	81,293
Capital assets, net of accumulated depreciation				
Land	453,000	3,065,456		3,518,456
Other capital assets	27,068,000	630,478		27,698,478
Other assets	268,000	131,798		399,798
Total assets	51,747,000	5,072,981	930,933	57,750,914
DEFERRED OUTFLOWS OF RESOURSES:				
Deferred loss on refunding	371,000			371,000
Proportionate share of collective deferred inflows of resources			288,382	288,382
Total assets and deferred outflows of resources	52,118,000	5,072,981	1,219,315	58,410,296
LIABILITIES				
Current liabilities:				
Accounts payable	6,339,000	15,179	5,783	6,359,962
Accrued expenses	2,101,000	6,182		2,107,182
Non-current liabilities:				
Due within one year	1,260,000		24,341	1,284,341
Due in more than one year	10,239,000		1,003,130	11,242,130
Total liabilities	19,939,000	21,361	1,033,254	20,993,615
DEFERRED INFLOWS OF RESOURCES:				
Proportionate share of collective deferred inflows of resources			189,555	189,555
Total liabilities and deferred inflows	19,939,000	21,361	1,222,809	21,183,170
NET POSITION				
Net investment in capital assets	16,419,000	3,695,934		20,114,934
Restricted:				
Debt service	593,000			593,000
Prior year program income			247,347	247,347
Unrestricted	15,167,000	1,355,686	(250,841)	16,271,845
Total net position	$ 32,179,000	$ 5,051,620	$ (3,494)	$ 37,227,126

WAYNE COUNTY, GEORGIA
COMPONENT UNITS – MAJOR AND NON-MAJOR
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

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	$ 64,319,000	$ 67,951,000	$ 874,000		$ 4,506,000			$ 4,506,000
Wayne County Development Authority	259,368		300,000			$ 40,632		40,632
Wayne County Board of Health	790,028	247,911	662,783				$ 120,666	120,666
Total component units	$ 65,368,396	$ 68,198,911	$ 1,836,783	$ -	$ 4,506,000	$ 40,632	$ 120,666	$ 4,667,298
General Revenues:								
Unrestricted investment earnings					373,000	284		373,284
Miscellaneous						49,164		49,164
Sale of assets					6,000	102,321		108,321
Total general revenues					379,000	151,769	-	530,769
Changes in Net Position					4,885,000	192,401	120,666	5,198,067
Net Position, Beginning - restated					27,294,000	4,859,219	(124,160)	32,029,059
Net Position, Ending					$ 32,179,000	$ 5,051,620	$ (3,494)	$ 37,227,126

SCHEDULE 13

WAYNE COUNTY, GEORGIA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULE BY SOURCE
DECEMBER 31, 2019 AND 2018

	2019	2018
Governmental Funds Capital Assets		
Land	$ 3,394,975	$ 3,394,975
Improvements	7,287,147	7,178,816
Buildings	16,154,353	15,265,535
Equipment, vehicles and furniture	8,405,533	8,629,163
Infrastructure	64,565,217	47,463,168
Construction in progress	1,462,075	17,466,307
Total governmental funds capital assets	$ 101,269,300	$ 99,397,964
Investments in Governmental Funds Capital Assets by Source		
General fund	$ 39,095,040	$ 39,420,112
Special revenue funds	2,772,364	2,772,364
Donations	2,541,481	2,541,481
State and federal grants	8,379,002	7,757,450
Capital project funds	48,481,413	46,906,557
Total governmental funds capital assets	$ 101,269,300	$ 99,397,964

SCHEDULE 14

WAYNE COUNTY, GEORGIA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2019

Function and Activity	Land	Improvements	Buildings	Equipment Vehicles and Furniture	Infrastructure	Construction In Progress	Total
General Government:							
Elections			$ 44,834				$ 44,834
Financial Administration	$ 150,602			$ 177,454			328,056
Tax Commissioner				11,945			11,945
Tax Assessor				28,145			28,145
Buildings and Properties	152,078	$ 51,254	731,169	70,723			1,005,224
Total General Government	302,680	51,254	776,003	288,267	-	-	1,418,204
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				1,372,328			1,372,328
Law Enforcement Administration	18,815		4,742,312	20,076			4,781,203
Jail	101,370	24,917	3,344,839	444,985			3,916,111
Other Public Safety	40,792		41,219				82,011
Fire Prevention	25,420		239,523	371,825			636,768
Emergency Medical Services		70,893	372,186	748,145			1,191,224
Coroner				11,733			11,733
E-911		16,716		388,824			405,540
Emergency Management Agency			6,171	211,578			217,749
Total Public Safety	186,397	112,526	8,746,250	3,569,494	-	-	12,614,667

SCHEDULE 14

WAYNE COUNTY, GEORGIA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2019

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	$ 3,282,766	$ 64,565,217	$ 772,463	$ 69,087,245
Sanitation	234,067						234,067
Maintenance Shop			139,243	116,756			255,999
Total Public Works	590,827	16,522	232,760	3,399,522	64,565,217	772,463	69,577,311
Health and Welfare:							
Public Health Administration							-
Buildings and Properties	959,609	57,438	2,337,476	9,124			3,363,647
Concerted Services							-
Community Centers	7,918	34,916	58,128				100,962
Transportation Services			30,000	19,700			49,700
Total Health and Welfare	967,527	92,354	2,425,604	28,824	-	-	3,514,309
Culture/Recreation:							
Recreation	1,045,065	1,303,685	824,268	425,769			3,598,787
Parks	70,418	840,045	52,910	51,243			1,014,616
Library			31,767				31,767
Total Culture/Recreation	1,115,483	2,143,730	908,945	477,012	-	-	4,645,170
Housing and Development:							
Agriculture Resources			233,761	101,848			335,609
Economic Development	37,110						37,110
Airport	103,593	4,870,761	827,694	349,244		689,612	6,840,904
Building Inspection			12,515	1,500			14,015
Total Housing and Development	140,703	4,870,761	1,073,970	452,592	-	689,612	7,227,638
Total Governmental Funds Capital Assets	$ 3,394,975	$ 7,287,147	$ 16,154,353	$ 8,405,533	$ 64,565,217	$ 1,462,075	$ 101,269,300

SCHEDULE 15

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, 2019

Function and Activity	Capital Assets January 1, 2019	Additions	Deductions	Capital Assets December 31, 2019
General Government:				
Elections	$ 44,834			$ 44,834
Financial Administration	348,531		$ 20,475	328,056
Tax Commissioner	11,945			11,945
Tax Assessor	28,145			28,145
Buildings and Properties	1,005,224			1,005,224
Total General Government	1,438,679	-	20,475	1,418,204
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	1,388,462	$ 54,898	71,032	1,372,328
Law Enforcement Administration	4,781,203			4,781,203
Jail	3,916,111			3,916,111
Other Public Safety	82,011			82,011
Fire Prevention	636,768			636,768
Emergency Medical Services	771,234	443,079	23,089	1,191,224
Coroner	11,733			11,733
E-911	405,540			405,540
Emergency Management Agency	217,749			217,749
Construction in progress	228,645	143,541	372,186	-
Total Public Safety	12,439,456	641,518	466,307	12,614,667
Public Works:				
Highways and Streets	51,334,470	17,293,662	313,350	68,314,782
Sanitation	234,067			234,067
Maintenance Shop	266,517		10,518	255,999
Construction in progress	16,595,344	1,458,181	17,281,062	772,463
Total Public Works	68,430,398	18,751,843	17,604,930	69,577,311

SCHEDULE 15

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, 2019

Function and Activity	Capital Assets January 1, 2019	Additions	Deductions	Capital Assets December 31, 2019
Health and Welfare:				
Public Health Administration	$ 10,998		$ 10,998	$ -
Buildings and Properties	2,842,114	$ 521,533		3,363,647
Concerted Services	5,116		5,116	-
Community Centers	100,962			100,962
Transportation Services	49,700			49,700
Construction in progress	484,095		484,095	-
Total Health and Welfare	3,492,985	521,533	500,209	3,514,309
Culture/Recreation:				
Recreation	3,596,558	172,012	169,783	3,598,787
Parks	1,014,616			1,014,616
Library	31,767			31,767
Construction in progress	90,163	73,505	163,668	-
Total Culture/Recreation	4,733,104	245,517	333,451	4,645,170
Housing and Development:				
Agricultural Resources	335,609			335,609
Economic Development	37,110			37,110
Airport	6,136,547	14,745		6,151,292
Building Inspection	14,015			14,015
Construction in progress	68,060	621,552		689,612
Total Housing and Development	6,591,341	636,297	-	7,227,638
Total Governmental Funds Capital Assets	$ 99,397,964	$ 20,796,708	$ 18,925,372	$ 101,269,300

COMPLIANCE SECTION

SCHEDULE 16

WAYNE COUNTY, GEORGIA
REVOLVING LOAN SPECIAL REVENUE FUND
BALANCE SHEET
JUNE 30, 2019 AND JUNE 30, 2018

ASSETS

	2019	2018
Cash	$ 168,537.21	$ 129,588.45
RLF Loans Receivable	355,162.56	383,001.98
TOTAL ASSETS	$ 523,699.77	$ 512,590.43

LIABILITIES AND FUND BALANCE

LIABILITIES		
FUND BALANCE –		
Restricted for –		
Economic development	$ 523,699.77	$ 512,590.43
TOTAL LIABILITIES AND FUND BALANCE	$ 523,699.77	$ 512,590.43

SCHEDULE 17

WAYNE COUNTY, GEORGIA
REVOLVING LOAN SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2019 AND JUNE 30, 2018

	2019	2018
REVENUES:		
Interest earned from RLF loans	$ 11,109.34	11,931.09
Total revenues	11,109.34	11,931.09
EXPENDITURES -		
Housing and development –		
Purchased/contract services	-	-
Total expenditures	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	11,109.34	11,931.09
OTHER FINANCING SOURCES (USES) -		
Transfer in	-	-
Total other financing sources (uses)	-	-
NET CHANGE IN FUND BALANCE	11,109.34	11,931.09
FUND BALANCE, Beginning	512,590.43	500,659.34
FUND BALANCE, Ending	$ 523,699.77	$ 512,590.43

SCHEDULE 18

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, 2019

2012 SPLOST	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES:				
Taxes	$ 20,987,563		$ 20,987,563	$ 22,000,000
Investment earnings	23,198	$ 10,196	33,394	-
Total revenues	21,010,761	10,196	21,020,957	22,000,000
EXPENDITURES:				
Capital outlay:				
Road and sewer improvements	7,408,892	249,443	7,658,335	8,450,000
Emergency vehicles and fire equipment	1,650,000	-	1,650,000	1,650,000
Recreation	867,566	22,870	890,436	900,000
Total expenditures	9,926,458	272,313	10,198,771	11,000,000
EXCESS OF REVENUES OVER EXPENDITURES	11,084,303	(262,117)	10,822,186	11,000,000
OTHER FINANCING SOURCES (USES):				
Transfer out to debt service fund	(10,493,782)		(10,493,782)	(11,000,000)
NET CHANGES IN FUND BALANCES	590,521	(262,117)	328,404	-
FUND BALANCE, Beginning	-	590,521	-	-
FUND BALANCE, Ending	$ 590,521	$ 328,404	$ 328,404	$ -

SCHEDULE 19

WAYNE COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
2012 SPLOST:						
County road improvement	$ 4,254,600	$ 3,995,000	$ 3,406,563	$ 249,443	$ 3,656,006	91.51%
County recreation	900,000	890,436	867,566	22,870	890,436	100.00%
City of Jesup road and sewer improvement	3,730,100	3,558,442	3,558,442	-	3,558,442	100.00%
City of Odum road and sewer improvement	184,800	176,296	176,296	-	176,296	100.00%
City of Screven road and sewer improvement	280,500	267,591	267,591	-	267,591	100.00%
Emergency vehicles and fire equipment	1,650,000	1,650,000	1,650,000	-	1,650,000	100.00%
Hospital debt	11,000,000	10,493,782	10,493,782	-	10,493,782	100.00%
Total	$ 22,000,000	$ 21,031,547	$ 20,420,240	$ 272,313	$ 20,692,553	

SCHEDULE 20

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, 2019

2018 SPLOST	Prior Year	Current Year	Total to Date	Project Authorization
REVENUES:				
Taxes	$1,660,747	$3,643,141	$5,303,888	$ 21,000,000
Investment earnings	2,835	25,881	28,716	
Total revenues	1,663,582	3,669,022	5,332,604	21,000,000
EXPENDITURES:				
Capital outlay:				
Road and sewer improvements	646,695	1,418,639	2,065,334	12,847,800
Fire equipment			-	700,000
Emergency vehicles			-	950,000
Recreation			-	1,500,000
Total expenditures	646,695	1,418,639	2,065,334	15,997,800
EXCESS OF REVENUES OVER EXPENDITURES	1,016,887	2,250,383	3,267,270	5,002,200
OTHER FINANCING SOURCES (USES):				
Transfer out to debt service fund	(395,590)	(867,796)	(1,263,386)	(5,002,200)
NET CHANGES IN FUND BALANCE	621,297	1,382,587	2,003,884	-
FUND BALANCE, Beginning		621,297		
FUND BALANCE, Ending	$ 621,297	$2,003,884	$2,003,884	$ -

SCHEDULE 21

WAYNE COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Year	Current Year	Total	
2018 SPLOST:						
County road improvement	$ 4,672,400	$ 4,672,400				0.00%
County recreation	1,500,000	1,500,000				0.00%
Emergency vehicles	950,000	950,000				0.00%
Fire equipment	700,000	700,000				0.00%
Hospital debt	5,002,200	5,002,200	$ 395,590	$ 867,796	$ 1,263,386	25.26%
City of Jesup road and sewer improvement	7,505,400	7,505,400	593,551	1,302,058	1,895,609	25.26%
City of Odum road and sewer improvement	230,000	230,000	18,268	40,075	58,343	25.37%
City of Screven road and sewer improvement	440,000	440,000	34,876	76,506	111,382	25.31%
Total	$ 21,000,000	$ 21,000,000	$ 1,042,285	$ 2,286,435	$ 3,328,720	

SCHEDULE 22

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, 2019

	Prior Year	Current Year	Total to Date
TSPLOST			
REVENUES:			
Taxes	$ 20,408,110	$ 1,102,250	$ 21,510,360
Intergovernmental	5,287,370	1,012,614	6,299,984
Miscellaneous	2,274,659	47,122	2,321,781
Total revenues	27,970,139	2,161,986	30,132,125
EXPENDITURES-			
Public Works		1,653,555	1,653,555
Capital outlay-			
Road improvements	21,920,725	1,505,304	23,426,029
Total expenditures	21,920,725	3,158,859	25,079,584
EXCESS OF REVENUES OVER EXPENDITURES	6,049,414	(996,873)	5,052,541
NET CHANGES IN FUND BALANCES	6,049,414	(996,873)	5,052,541
FUND BALANCE, Beginning	-	6,049,414	-
FUND BALANCE, Ending	$ 6,049,414	$ 5,052,541	$ 5,052,541

SCHEDULE 23

WAYNE COUNTY, GEORGIA
SCHEDULE OF REQUIRED EXPENDITURES
GENERATED BY HOTEL/MOTEL TAX
FOR THE YEAR ENDED DECEMBER 31, 2019

Revenue -	
Hotel/motel taxes	$14,102
Expenditures -	
Tourism expenditures	$14,102
Percentage of expenditures to revenues	100%

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, 2019, 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 29, 2020.

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 have not been 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), (2019.1) and (2019.2).

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items (2019.1) and (2019.2).

CALE 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 29, 2020

SCHEDULE 24

WAYNE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2019

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, 2019

2019.1 Unbalanced budget

Condition:

The County's Debt Service Fund budget does not balance. The expenditures exceeded revenues by $253,961 for the year.

Criteria:

Under OCGA 36-81-3, the local government is required to adopt an annual balanced budget for the General Fund, each Special Revenue Fund, and each Debt Service Fund whereby estimated revenues is equal to estimated expenditures.

Effect:

An unbalanced budget is a violation of the State of Georgia law requiring a balanced budget. In addition, an unbalanced budget does not account for all estimated revenues and estimated expenditures.

Recommendation:

The County should always adopt or amend a budget that is balanced. The budget should be reviewed by the clerk and management to ensure it balances prior to vote by the commissioners. The county commissioners should also review the budget as one last compensating control to see that it balances.

Response:

This office concurs with this finding. The clerk, management, and commissioners will ensure the adoption of a balanced budget going forward.

2019.2 Budget not adopted

Condition:

The County did not adopt a budget for the RLF Special Revenue Fund.

Criteria:

Under OCGA 36-81-3, the local government is required to adopt an annual balanced budget for the General Fund, each Special Revenue Fund, and each Debt Service Fund whereby estimated revenues is equal to estimated expenditures.

Effect:

The absence of an adopted balanced budget is a violation of the State of Georgia law.

WAYNE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2019

2019.2 Budget not adopted (Continued)

Recommendation:

The County should always adopt or amend a budget that is balanced. The budget should be reviewed by the clerk and management. The commissioners should also review the budget prior to adoption as one last compensating control.

Response:

This office concurs with this finding. The clerk, management, and commissioners will ensure the adoption of a balanced budget going forward.

County Administrator
Ed Jeffords
County Attorney
Andy R. Beaver
County Clerk
Amanda Hannah

Wayne County
where it all comes together
Board of Commissioners

Board of Commissioners
Herschell Hires
Kevin McCrary
Mike Roberts
James Thomas
Ralph Hickox

JUNE 29, 2020

WAYNE COUNTY

FYE December 31, 2019

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 2018 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. Unbalanced budget

The County concurs with this finding. The Clerk and County Administrator will work together to put together a balanced budget for every required fund. The County Commissioners will ensure that the budget is balanced as required by law prior to adoption.

c. Budget not adopted

The County concurs with this finding. The Clerk and County Administrator will work together to put together a balanced budget for every required fund. The County Commissioners will ensure that the budget is balanced and adopted as required by state law.

d. 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, 2020.

Sincerely,

Ed Jeffords
County Administrator

Wayne County Board of Commissioners
Post Office Box 270, Jesup, Georgia, 31598 | 912.427.5900 | Fax: 912.427.5906 | www.waynecountyga.us

WAYNE COUNTY, GEORGIA (enter name of government)

Certification of 9-1-1 Expenditures

For the Year Ended 12/31/19

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		
2	Expenditures (UCOA Activity 3800) 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		$ 35,988
			$
			$
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)	$ 8,665
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)	$ 508,720
5b	Employee benefits	46-5-134(f)(1)(C)	$ 169,758
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 3,116
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)	$ 2,528
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)	$ 2,346
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 12/31/19

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)	$	34,065
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)	$	3,853
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 12/31/19

Line No.		O.C.G.A. Reference:	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	UTILITIES		$ 22,659
	TRAVEL		$ 2,727
	DUES		$ 869
			$
			$
			$
			$
			$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 795,294

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 [signature] Date 6/29/2020

Print Name of Chief Elected Official HERSCHELL HIRES

Title of Chief Elected Official CHAIRMAN

Signature of Chief Financial Officer Amanda Hannah Date 6/29/2020

Print Name of Chief Financial Officer AMANDA HANNAH