# WAYNE COUNTY, GEORGIA

# ANNUAL FINANCIAL REPORT

# FOR THE YEAR ENDED DECEMBER 31, 2020

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HARRIS & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Wayne County, Georgia

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wayne County, Georgia, as of and for the year ended December 31, 2020, 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 did not audit the financial statements of The Hospital Authority of Wayne County, which represent 91.9 percent, 87.1 percent, and 98.1 percent, respectively, of the assets, net position, and revenues of the County's aggregate discretely presented component units, or the Wayne County Board of Health, which represents 1.4 percent, .26 percent, and 1.2 percent, respectively, of the assets, net position, and revenues of the County's discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for The Hospital Authority of Wayne Count and the Wayne County Board of Health is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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, 2020, 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.

P.O. BOX 448 - 274 SW BROAD STREET - JESUP, GA 31598 - PHONE: 912.427.3791 - FAX: 912.427.8760
P.O. BOX 680 - 317 MAIN STREET - BLACKSHEAR, GA 31516 - PHONE: 912.449.4724 - FAX: 912.449.0546

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on page 3-11, budgetary comparison information on pages 57-66, schedule of changes in Wayne County, Georgia's OPEB liability and related ratios on page 67, and related notes to the required supplementary information on pages 68-69 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We 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, compliance section, and the schedule of expenditures of special purpose local option sales tax proceeds, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 20, 2021, on our consideration of Wayne County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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
September 20, 2021

# 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, 2020. 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, 2020 by $59,980,992 (*net position*). Of this amount, ($17,703,444) is reported as unrestricted net position. This is a decrease of $5,926,196 (25.08%) over the previous fiscal year. Total net position increased by $5,504,241 over the previous fiscal year.

- As of December 31, 2020, Wayne County's governmental funds reported combined ending fund balances of $25,186,247. Approximately 51.56% of this total amount or $12,986,302 is reported as unassigned. Approximately 25.30%, or $6,371,527, 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 71. The County's funds are divided into two broad categories: governmental and fiduciary. They use different prescribed accounting methodologies.

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

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

  Wayne County maintains several 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 71-72 of this report.

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

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

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

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 25-55 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 2020 and 2019**

| | Governmental Activities | | Component Units | | Total | |
|---|---|---|---|---|---|---|
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 |
| Current assets | $27,331,031 | $22,373,853 | $43,853,802 | $26,134,182 | $ 71,184,833 | $48,508,035 |
| Capital assets | 65,881,618 | 65,698,761 | 36,543,032 | 31,216,934 | 102,424,650 | 96,915,695 |
| Other noncurrent assets | 311,807 | 340,927 | 524,798 | 399,798 | 836,605 | 740,725 |
| Total assets | 93,524,456 | 88,413,541 | 80,921,632 | 57,750,914 | 174,446,088 | 146,164,455 |
| Deferred outflows of resources | 5,103,655 | 1,133,001 | 504,957 | 659,382 | 5,608,612 | 1,792,383 |
| Current liabilities | 1,462,777 | 1,793,950 | 14,887,646 | 8,467,144 | 16,350,423 | 10,261,094 |
| Noncurrent liabilities | 34,226,090 | 30,811,315 | 23,704,934 | 12,526,471 | 57,931,024 | 43,337,786 |
| Total liabilities | 35,688,867 | 32,605,265 | 38,592,580 | 20,993,615 | 74,281,447 | 53,598,880 |
| Deferred inflows of resources | 2,958,252 | 2,463,896 | 256,378 | 189,555 | 3,214,630 | 2,653,451 |
| Net position: | | | | | | |
| Invested in capital assets | 65,881,618 | 65,698,761 | 26,489,032 | 20,114,934 | 92,370,650 | 85,813,695 |
| Restricted | 11,802,818 | 12,407,630 | 869,417 | 840,347 | 12,672,235 | 13,247,977 |
| Unrestricted | (17,703,444) | (23,629,640) | 15,219,182 | 16,271,845 | (2,484,262) | (7,357,795) |
| Total net position | $59,980,992 | $54,476,751 | $42,577,631 | $37,227,126 | $ 102,558,623 | $91,703,877 |

**Net position may serve over time as a useful indicator of a government's financial position. Assets for Wayne County's governmental activities exceeded liabilities by $59,980,992 at the close of fiscal year 2020. Approximately 110% 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 120% at December 31, 2019. 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 19.68%. 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 2020 and 2019

| | Governmental Activities | |
|---|---|---|
| | 2020 | 2019 |
| Revenues: | | |
| Program revenues: | | |
| Charges for services | $ 4,538,423 | $ 4,591,667 |
| Operating grants and contributions | 1,459,506 | 282,842 |
| Capital grants and contributions | 1,312,186 | 1,691,139 |
| General revenues: | | |
| Property taxes | 14,966,678 | 14,958,842 |
| Local option sales taxes | 2,399,674 | 1,935,752 |
| Special purpose local option sales taxes | 4,516,696 | 4,745,391 |
| Other taxes | 3,292,381 | 1,992,105 |
| Interest & investment earnings | 15,985 | 30,161 |
| Other revenue | 2,326,986 | 2,414,860 |
| Total revenues | 34,828,515 | 32,642,759 |
| Expenses: | | |
| General government | 3,534,389 | 3,215,985 |
| Judicial | 2,716,465 | 2,850,719 |
| Public safety | 9,562,853 | 9,253,020 |
| Public works | 10,097,249 | 10,491,724 |
| Health and welfare | 620,675 | 792,409 |
| Culture and recreation | 1,378,414 | 1,529,490 |
| Housing and development | 1,273,412 | 1,143,480 |
| Interest on long-term debt | 140,817 | 191,647 |
| Total expenses | 29,324,274 | 29,468,474 |
| Increase (decrease) in net position before transfers | 5,504,241 | 3,174,285 |
| Transfers | - | - |
| Increase (decrease) in net position | 5,504,241 | 3,174,285 |
| Net position - beginning | 54,476,751 | 51,302,466 |
| Net position - ending | $ 59,980,992 | $ 54,476,751 |

## 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 $25,186,274. Of this amount, $12,986,302 (51.56%) 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 $12,986,302, while total fund balance reached $13,869,475. 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 94% of total fund balance in the General Fund. Unassigned fund balance also represents 62.20% of total General Fund expenditures, while total fund balance represents approximately 66.43% of that same amount. The County ended the fiscal year realizing a substantial increase in the overall fund balance in the General Fund by $6,380,887, or approximately 85%. The County increased unassigned fund balance in the General Fund by $6,207,830, or 92%. 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.

### General Fund Budget Highlights

Overall the General Fund expenditures totaled approximately $4,044,559 under the final amended budget projections, or 16.2%. Revenues exceeded expenditures in the General Fund by $6,801,405, or 32.6% for the fiscal year. Overall, the General Fund actual revenues exceeded the budgeted revenues by $2,151,326, or 8.40%. 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 2021 will stay about the same as fiscal year 2020. It is anticipated that the County will keep the same millage rate or slightly decrease it 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 2021 aside from the original appropriation. Current General Fund revenues are meeting estimates for fiscal year 2021 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 $65,881,618 in capital assets (net of accumulated depreciation) compared to $65,698,761 in the previous fiscal year. This represents an increase of approximately .28%. 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 2020 and 2019

| | Governmental Activities | |
|---|---|---|
| | 2020 | 2019 |
| Land | $ 3,405,475 | $ 3,394,975 |
| Construction in progress | 3,275,863 | 1,462,075 |
| Buildings | 16,169,199 | 16,154,353 |
| Improvements | 8,101,070 | 7,287,147 |
| Equipment, vehicles and furniture | 9,049,430 | 8,405,533 |
| Infrastructure | 65,090,222 | 64,565,217 |
| Total | 105,091,259 | 101,269,300 |
| Accumulated depreciation | (39,209,641) | (35,570,539) |
| Net capital assets | $ 65,881,618 | $ 65,698,761 |

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

- Continuing road construction, road improvements, culvert repairs and bridge repairs
- Completion of improvements to the Airport including the construction of a new taxiway and construction of a new terminal
- Improvements to recreation fields and facilities

Additional information on Wayne County's capital assets can be found in Note III. C. on pages 38-39 of this report.

### Debt/Capital Leases

On December 31, 2020, Wayne County had a total long-term debt balance outstanding for governmental activities in the amount of $34,226,090, as compared to $30,811,315 the previous fiscal year. Wayne County's outstanding debt for governmental activities has increased by $3,414,775 during the course of the fiscal year. The 2016 bonds outstanding balance is $6,600,000 as of December 31, 2020. 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 41-44 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 2021 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, 2020

| | Primary Government | | Component Units | |
|---|---|---|---|---|
| | | | Major | Non-major |
| | Governmental Activities | Total | Hospital Authority of Wayne County | Other Component Units Combined |
| ASSETS | | | | |
| Cash | $ 20,641,556 | $ 20,641,556 | $ 16,732,000 | $ 1,015,785 |
| Receivables (net of allowance for uncollectibles) | 4,833,340 | 4,833,340 | 10,050,000 | |
| Inventory | | | 2,317,000 | |
| Prepaids | 221,659 | 221,659 | 893,000 | |
| Restricted cash | 666,130 | 666,130 | 12,497,000 | |
| Intergovernmental | 968,346 | 968,346 | | 349,017 |
| Noncurrent receivables: | | | | |
| Due within one year | 30,005 | 30,005 | | |
| Due in more than one year | 281,802 | 281,802 | | |
| Capital assets not being depreciated: | | | | |
| Land | 3,405,475 | 3,405,475 | 453,000 | 4,423,104 |
| Construction in progress | 3,275,863 | 3,275,863 | 6,339,000 | |
| Capital assets net of accumulated depreciation: | | | | |
| Buildings | 10,315,450 | 10,315,450 | 19,310,000 | 612,928 |
| Improvements other than buildings | 4,354,228 | 4,354,228 | | |
| Equipment, vehicles and furniture | 1,604,624 | 1,604,624 | 5,405,000 | |
| Infrastructure | 42,925,978 | 42,925,978 | | |
| Other assets | | | 393,000 | 131,798 |
| Total Assets | 93,524,456 | 93,524,456 | 74,389,000 | 6,532,632 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | |
| Deferred loss on refunding | | | 315,000 | |
| Proportionate share of collective deferred outflows of resources | 5,103,655 | 5,103,655 | | 189,957 |
| Total assets and deferred outflows of resources | 98,628,111 | 98,628,111 | 74,704,000 | 6,722,589 |

**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, 2020

| | 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 | $ 1,420,097 | $ 1,420,097 | $ 14,782,000 | $ 105,646 |
| Accrued interest payments | 42,680 | 42,680 | | |
| Non-current liabilities: | | | | |
| Due within one year | 1,178,307 | 1,178,307 | 1,320,000 | 42,226 |
| Due in more than one year | 33,047,783 | 33,047,783 | 21,526,000 | 816,708 |
| Total liabilities | 35,688,867 | 35,688,867 | 37,628,000 | 964,580 |
| DEFERRED INFLOWS OF RESOURCES: | | | | |
| Proportionate share of collective Deferred inflows of resources | 2,958,252 | 2,958,252 | | 256,378 |
| Total liabilities and deferred Inflows of resources: | 38,647,119 | 38,647,119 | 37,628,000 | 1,220,958 |
| NET POSITION | | | | |
| Net investment in capital assets | 65,881,618 | 65,881,618 | 21,453,000 | 5,036,032 |
| Restricted for: | | | | |
| Prior year program income | | | | 279,417 |
| Debt service | 4,459,253 | 4,459,253 | 590,000 | |
| Capital projects | 6,857,546 | 6,857,546 | | |
| Economic development | 486,019 | 486,019 | | |
| Unrestricted | (17,703,444) | (17,703,444) | 15,033,000 | 186,182 |
| Total net position | $ 59,980,992 | $ 59,980,992 | $ 37,076,000 | $ 5,501,631 |

**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, 2020

| 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 | $ 3,534,389 | $ 620,987 | $ 5,764 | $ 269,440 | $ (2,638,198) | | |
| Judicial | 2,716,465 | | 108,991 | | (2,607,474) | | |
| Public safety | 9,562,853 | 2,591,947 | 1,099,591 | 21,447 | (5,849,868) | | |
| Public works | 10,097,249 | 956,591 | | 892,430 | (8,248,228) | | |
| Health and welfare | 620,675 | 196,937 | 218,551 | 42,863 | (162,324) | | |
| Culture and recreation | 1,378,414 | 64,060 | | | (1,314,354) | | |
| Housing and development | 1,273,412 | 107,901 | 26,609 | 86,006 | (1,052,896) | | |
| Interest on long-term debt | 140,817 | | | | (140,817) | | |
| Total primary government | $29,324,274 | $ 4,538,423 | $ 1,459,506 | $ 1,312,186 | (22,014,159) | | |
| Component units: | | | | | | | |
| Hospital Authority of Wayne County | $81,584,000 | $85,628,000 | $ 300,000 | | | $ 4,344,000 | |
| Other Component units combined | 1,197,059 | 280,485 | 1,096,864 | | | | $ 180,290 |
| Total component units | $82,781,059 | $85,908,485 | $ 1,396,864 | $ - | | 4,344,000 | 180,290 |

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, 2020

| | 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 | $ (22,014,159) | $ 4,344,000 | $ 180,290 |
| General revenues: | | | |
| Property taxes | 14,966,678 | | |
| Sales taxes for general purposes | 2,399,674 | | |
| Special purpose local option sales taxes | 4,516,696 | | |
| Other taxes | 3,292,381 | | |
| Unrestricted investment earnings | 15,985 | 547,000 | 203 |
| Miscellaneous revenues | 2,326,986 | | 273,012 |
| Sale of capital assets | | 6,000 | |
| Total general revenues | 27,518,400 | 553,000 | 273,215 |
| Change in net position | 5,504,241 | 4,897,000 | 453,505 |
| Net position, Beginning | 54,476,751 | 32,179,000 | 5,048,126 |
| Net position, Ending | $ 59,980,992 | $ 37,076,000 | $ 5,501,631 |

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, 2020

| | GENERAL | 2018 SPLOST | DEBT SERVICE | TSPLOST | OTHER GOVERNMENTAL FUNDS | TOTAL GOVERNMENTAL FUNDS |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Cash | $ 11,284,911 | $ 3,502,215 | $3,832,136 | $ 1,845,272 | $ 177,022 | $ 20,641,556 |
| Receivables (net of allowances for uncollectibles) | 4,662,128 | | 169,797 | | 1,414 | 4,833,339 |
| Due from other funds | 3,000 | | 500,000 | 1,026,719 | | 1,529,719 |
| Intergovernmental | 517,255 | 385,714 | | 65,377 | | 968,346 |
| Prepaid expenditures | 221,659 | | | | | 221,659 |
| Restricted cash | 666,130 | | | | | 666,130 |
| RLF Loans Receivable | | | | | 311,807 | 311,807 |
| TOTAL ASSETS | $ 17,355,083 | $ 3,887,929 | $4,501,933 | $ 2,937,368 | $ 490,243 | $ 29,172,556 |
| **LIABILITIES AND FUND BALANCES** | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | $ 715,501 | $ 450,776 | | | $ 4,218 | $ 1,170,495 |
| Due to other funds | 1,526,719 | 3,000 | | | | 1,529,719 |
| Other accruals and deferrals | 249,601 | | $ 42,680 | | | 292,281 |
| Total liabilities | 2,491,821 | 453,776 | 42,680 | - | 4,218 | 2,992,495 |
| Deferred Inflows of Resources - Deferred revenue | 993,787 | | | | | 993,787 |
| Total Deferred Inflows of Resources | 993,787 | - | - | - | - | 993,787 |

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, 2020

| | GENERAL | 2018 SPLOST | DEBT SERVICE | TSPLOST | OTHER GOVERNMENTAL FUNDS | TOTAL GOVERNMENTAL FUNDS |
|---|---|---|---|---|---|---|
| Fund Balances: | | | | | | |
| Nonspendable - | | | | | | |
| Prepaid expenditures | $ 221,659 | | | | | $ 221,659 |
| Restricted for: | | | | | | |
| Economic development | | | | | $ 486,019 | 486,019 |
| Capital outlay | | $3,434,153 | | $2,937,368 | 6 | 6,371,527 |
| Debt service | | | $4,459,253 | | | 4,459,253 |
| Unrestricted: | | | | | | |
| Committed to: | | | | | | |
| Drug interdiction | 100,846 | | | | | 100,846 |
| Drug education | 136,158 | | | | | 136,158 |
| Juvenile services | 72,938 | | | | | 72,938 |
| DFACS expenditures | 235,916 | | | | | 235,916 |
| Drug court fees | 115,656 | | | | | 115,656 |
| Unassigned | 12,986,302 | | | | | 12,986,302 |
| Total fund balances | 13,869,475 | 3,434,153 | 4,459,253 | 2,937,368 | 486,025 | 25,186,274 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | $17,355,083 | $3,887,929 | $4,501,933 | $2,937,368 | $ 490,243 | $ 29,172,556 |

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, 2020

| | | |
|---|---|---|
| Total Governmental Fund Balances | | $ 25,186,274 |
| 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 $39,209,641 | | 65,881,618 |
| Other assets are not available to pay for current-period expenditures and therefore are deferred in the funds | | 993,787 |
| 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 | | 5,103,655 |
| 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 | | (2,958,252) |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds: | | |
| Postclosure care costs | $ 2,349,753 | |
| General obligation bonds | 6,600,000 | |
| Other postemployment benefits | 25,276,337 | |
| Combined adjustment | | (34,226,090) |
| Net position of Governmental Activities | | $ 59,980,992 |

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, 2020

| | GENERAL | 2018 SPLOST | DEBT SERVICE | TSPLOST | OTHER GOVERNMENTAL FUNDS | TOTAL GOVERNMENTAL FUNDS |
|---|---|---|---|---|---|---|
| REVENUES: | | | | | | |
| Property taxes | $14,996,831 | | $ 42 | | | $ 14,996,873 |
| Other taxes | 4,453,050 | $4,516,696 | | $1,226,505 | $ 12,500 | 10,208,751 |
| Licenses and permits | 219,622 | | | | | 219,622 |
| Intergovernmental revenues | 1,869,004 | | | 878,829 | | 2,747,833 |
| Charges for services | 3,025,601 | | | | 518,769 | 3,544,370 |
| Fines and fees | 774,431 | | | | | 774,431 |
| Investment income | 15,985 | 12,097 | 328 | | 11,334 | 39,744 |
| Other revenue | 2,326,734 | | 352 | | | 2,327,086 |
| Total revenues | 27,681,258 | 4,528,793 | 722 | 2,105,334 | 542,603 | 34,858,710 |
| EXPENDITURES: | | | | | | |
| Current: | | | | | | |
| General government | 3,530,045 | | | | | 3,530,045 |
| Judiciary | 2,562,274 | | | | | 2,562,274 |
| Public safety | 7,784,338 | | | | 939,287 | 8,723,625 |
| Public works | 4,377,516 | | | 1,799,604 | | 6,177,120 |
| Health and welfare | 517,616 | | | | | 517,616 |
| Culture and recreation | 1,136,500 | | | | | 1,136,500 |
| Housing and development | 971,564 | | | | 65,249 | 1,036,813 |
| Debt service: | | | | | | |
| Principal | | | 980,000 | | | 980,000 |
| Interest | | | 131,209 | | | 131,209 |
| Capital outlay: | | | | | | |
| Public safety | | 173,693 | | | | 173,693 |
| Public works | | 1,680 | | 2,420,903 | 329,902 | 2,752,485 |
| Culture and recreation | | 88,473 | | | | 88,473 |
| Intergovernmental - | | | | | | |
| Public works | | 1,758,801 | | | | 1,758,801 |
| Total expenditures | 20,879,853 | 2,022,647 | 1,111,209 | 4,220,507 | 1,334,438 | 29,568,654 |

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, 2020

| | GENERAL | 2018 SPLOST | DEBT SERVICE | TSPLOST | OTHER GOVERNMENTAL FUNDS | TOTAL GOVERNMENTAL FUNDS |
|---|---|---|---|---|---|---|
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | $ 6,801,405 | $2,506,146 | $(1,110,487) | $(2,115,173) | $ (791,835) | $ 5,290,056 |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| Transfers in | | | 1,075,877 | | 420,518 | 1,496,395 |
| Transfers (out) | (420,518) | (1,075,877) | | | | (1,496,395) |
| Sale of assets | | | | | | - |
| Total other financing sources (uses) | (420,518) | (1,075,877) | 1,075,877 | - | 420,518 | - |
| NET CHANGE IN FUND BALANCES | 6,380,887 | 1,430,269 | (34,610) | (2,115,173) | (371,317) | 5,290,056 |
| FUND BALANCES, BEGINNING | 7,488,588 | 2,003,884 | 4,493,863 | 5,052,541 | 857,342 | 19,896,218 |
| FUND BALANCES, ENDING | $13,869,475 | $3,434,153 | $ 4,459,253 | $ 2,937,368 | $ 486,025 | $ 25,186,274 |

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, 2020

| | | |
|---|---|---|
| Net change in fund balances – Total governmental funds | | $ 5,290,056 |
| 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 | $ 3,867,360 | |
| Depreciation expense | (3,684,502) | 182,858 |
| 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 | | (30,196) |
| Deferred ouflows of resources that do not provide current financial resources are not reported in the governmental funds: | | |
| Deferred ouflows of resources December 31, 2019 | (1,133,001) | |
| Deferred ouflows of resources December 31, 2020 | 5,103,655 | 3,970,654 |
| Deferred inflows of resources that do not consume current financial resources are not reported in the governmental funds: | | |
| Deferred inflows of resources December 31, 2019 | 2,463,896 | |
| Deferred inflows of resources December 31, 2020 | (2,958,252) | (494,356) |
| 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 | 980,000 | |
| (Increase) decrease in postclosure care obligations | 153,270 | |
| (Increase) decrease in other postemployment obligation | (4,548,045) | (3,414,775) |
| Change in net position of Governmental Activities | | $ 5,504,241 |

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, 2020

| | AGENCY FUNDS |
|---|---|
| **ASSETS** | |
| Cash | $ 1,927,924 |
| Receivables | 3,711,074 |
| Total assets | $ 5,638,998 |
| **LIABILITIES** | |
| Due to others | $ 5,638,998 |
| Total liabilities | $ 5,638,998 |

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


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## I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

### A. Reporting entity

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

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

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

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, 2020 |
| Millage rate adopted by resolution | September 1, 2020 |
| County tax digest approved by the State of Georgia | September 4, 2020 |
| Real and personal property tax bills rendered | September 15, 2020 |
| Real property tax payment due | November 15, 2020 |
| Tax sales 2014-2019 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, 2020, appropriations exceeded expenditures in the General Fund. However, 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:

| GOVERNMENTAL FUNDS: GENERAL FUND | BUDGETARY AMOUNT | ACTUAL AMOUNT | VARIANCE WITH FINAL BUDGET |
|---|---|---|---|
| GENERAL GOVERNMENT: | | | |
| Elections: | | | |
| Personal services and employee benefits | $ 102,776 | $ 106,261 | $ 3,485 |
| Capital outlays | 21,800 | 280,861 | 259,061 |
| Financial Administration: | | | |
| Purchased/contract services | 253,300 | 268,091 | 14,791 |
| Interdepartmental charges | 92,142 | 476,855 | 384,713 |
| PUBLIC SAFETY - | | | |
| Jail - | | | |
| Interdepartmental charges | 130,528 | 145,837 | 15,309 |
| HEALTH AND WELFARE - | | | |
| Community Services - | | | |
| Capital outlays | 15,700 | 42,863 | 27,163 |

### C. Deficit fund equity

The County did not have a fund with a deficit fund balance as of December 31, 2020.

## III. DETAILED NOTES ON ALL FUNDS

### A. Deposits

As of December 31, 2020, the County had the following investments:

| Investment | Rating | Average Maturity (Days) | Fair Value |
|---|---|---|---|
| Georgia Fund 1 | AAAm | 46 WAM | $ 8,355,795 |
| Total investments | | | 8,355,795 |
| Cash-checking and certificates of deposit | | | 14,879,815 |
| Total cash and investments | | | $23,235,610 |

Reconciliation of financial statements to notes:

| | |
|---|---|
| Primary Government: | |
| Cash and investments: | |
| Governmental activities | $20,641,556 |
| Restricted cash | 666,130 |
| Agency funds | 1,927,924 |
| Total cash and investments | $23,235,610 |

#### 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, 2020, 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 | $ 3,695,692 | $ 540,553 | $ 875,883 | $ 5,112,128 | $ (450,000) | $ 4,662,128 | $ 517,255 |
| Nonmajor governmental | | 313,221 | | 313,221 | | 313,221 | |
| 2018 SPLOST | | | | | | | 385,714 |
| TSPLOST | | | | | | | 65,377 |
| Debt service | | 169,797 | | 169,797 | | 169,797 | |
| Total | 3,695,692 | 1,023,571 | 875,883 | 5,595,146 | $ (450,000) | $ 5,145,146 | $ 968,346 |
| Less allowance for uncollectibles | (450,000) | | | (450,000) | | | |
| Net receivables | $ 3,245,692 | $ 1,023,571 | $ 875,883 | $ 5,145,146 | | | |

## C. Capital Assets

**Capital assets activity for the year ended December 31, 2020 was as follows:**

| Governmental Activities | Beginning Balance | Increases | Decreases | Ending Balance |
|---|---|---|---|---|
| Capital assets, not being depreciated: | | | | |
| Land | $ 3,394,975 | $ 10,500 | | $ 3,405,475 |
| Construction in progress | 1,462,075 | 2,653,061 | $ 839,273 | 3,275,863 |
| Total capital assets, not being depreciated | 4,857,050 | 2,663,561 | 839,273 | 6,681,338 |
| Capital assets, being depreciated: | | | | |
| Improvements | 7,287,147 | 813,923 | | 8,101,070 |
| Buildings | 16,154,353 | 14,846 | | 16,169,199 |
| Equipment, vehicles and furniture | 8,405,533 | 689,297 | 45,400 | 9,049,430 |
| Infrastructure | 64,565,217 | 525,005 | | 65,090,222 |
| Total assets, being depreciated | 96,412,250 | 2,043,071 | 45,400 | 98,409,921 |
| Less accumulated depreciation for: | | | | |
| Improvements | 3,442,110 | 304,732 | | 3,746,842 |
| Buildings | 5,463,969 | 389,780 | | 5,853,749 |
| Equipment, vehicles and furniture | 6,916,341 | 573,865 | 45,400 | 7,444,806 |
| Infrastructure | 19,748,119 | 2,416,125 | | 22,164,244 |
| Total accumulated depreciation | 35,570,539 | 3,684,502 | 45,400 | 39,209,641 |
| Total capital assets, being depreciated, net | 60,841,711 | (1,641,431) | - | 59,200,280 |
| Net Governmental Activities Capital Assets | $ 65,698,761 | $ 1,022,130 | $ 839,273 | $ 65,881,618 |

C. Capital Assets (Continued)

Depreciation expense was charged to governmental activities as follows:

| | |
|---|---|
| General government | $ 66,553 |
| Judiciary | 22,286 |
| Public safety | 481,519 |
| Public works | 2,654,432 |
| Health and welfare | 77,541 |
| Culture/recreation | 169,115 |
| Housing and development | 213,056 |
| Total depreciation expense | $3,684,502 |

D. Interfund receivables, payables, and transfers

Interfund receivable and payable balances at December 31, 2020 are as follows:

| | Inter-fund Receivables | Inter-fund Payables |
|---|---|---|
| Major funds: | | |
| General | $ 3,000 | $ 1,526,719 |
| Debt Service | 500,000 | |
| TSPLOST | 1,026,719 | |
| 2018 SPLOST | | 3,000 |
| Total | 1,529,719 | 1,529,719 |
| Government-wide adjustment to internal balances: | | |
| General Fund | (3,000) | (1,526,719) |
| Debt Service Fund | (500,000) | |
| TSPLOST Fund | (1,026,719) | |
| 2018 SPLOST Fund | | (3,000) |
| 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 | | $ 420,518 |
| 2018 SPLOST to debt service | | 1,075,877 |
| Debt service from capital projects | $1,075,877 | |
| Non-major Fund: | | |
| Special revenue – Emergency telephone system from General | 420,518 | |
| Total | $1,496,395 | $1,496,395 |

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 $78,800 for 2020.

Future minimum lease payments are as follows:

| Year | Amount |
|---|---|
| 2021 | $75,035 |
| 2022 | 55,730 |
| 2023 | 39,909 |
| 2024 | 8,315 |
| 2025 and beyond | 918 |
| Total | $179,907 |

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, 2020.

F. Long-term debt

Governmental Activities:

General Fund – Public Works

The County has accrued $1,837,803 in estimated postclosure care costs to provide for the postclosure costs of a landfill. The amount outstanding is $676,049 payable annually through 2027, non-interest bearing.

The County has accrued $118,504 in estimated postclosure care costs to provide for the postclosure costs of a recent landfill closure. The amount outstanding is $1,673,704 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 $6,600,000, 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, 2020 are as follows:

| | Governmental Activities | | |
|---|---|---|---|
| Year Ending December 31 | Estimated Postclosure Care Costs | | |
| | Principal | Interest | Total |
| 2021 | $ 98,934 | | $ 98,934 |
| 2022 | 98,934 | | 98,934 |
| 2023 | 98,934 | | 98,934 |
| 2024 | 98,934 | | 98,934 |
| 2025 | 98,934 | | 98,934 |
| 2026 | 98,934 | | 98,934 |
| 2027 | 82,445 | | 82,445 |
| Total | $ 676,049 | | $676,049 |

F. Long-term debt (Continued):

| Year Ending December 31 | Governmental Activites Estimated Postclosure Care Costs Principal | Interest | Total |
|---|---|---|---|
| 2021 | $ 64,373 | | $ 64,373 |
| 2022 | 64,373 | | 64,373 |
| 2023 | 64,373 | | 64,373 |
| 2024 | 64,373 | | 64,373 |
| 2025 | 64,373 | | 64,373 |
| 2026 | 64,373 | | 64,373 |
| 2027 | 64,373 | | 64,373 |
| 2028 | 64,373 | | 64,373 |
| 2029 | 64,373 | | 64,373 |
| 2030 | 64,373 | | 64,373 |
| 2031 | 64,373 | | 64,373 |
| 2032 | 64,373 | | 64,373 |
| 2033 | 64,373 | | 64,373 |
| 2034 | 64,373 | | 64,373 |
| 2035 | 64,373 | | 64,373 |
| 2036 | 64,373 | | 64,373 |
| 2037 | 64,373 | | 64,373 |
| 2038 | 64,373 | | 64,373 |
| 2039 | 64,373 | | 64,373 |
| 2040 | 64,373 | | 64,373 |
| 2041 | 64,373 | | 64,373 |
| 2042 | 64,373 | | 64,373 |
| 2043 | 64,373 | | 64,373 |
| 2044 | 64,373 | | 64,373 |
| 2045 | 64,373 | | 64,373 |
| 2046 | 64,379 | | 64,379 |
| Total | $1,673,704 | | $1,673,704 |

**General obligation bonds (Series 2016) –**

**The annual requirements to amortize the general obligation bonds of the primary government at December 31, 2020 including interest payments of $396,051 are as follows:**

F. Long-term debt (Continued):

| Year Ending December 31 | Government Activities: General Obligation Bonds (Series 2016) Principal | Interest | Total |
|---|---|---|---|
| 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 | $ 6,600,000 | $ 396,051 | $ 6,996,051 |

**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, 2020:**

| | Beginning Balance | Additions | Reductions | Ending Balance | Amounts Due Within One Year |
|---|---|---|---|---|---|
| Governmental Activities: | | | | | |
| Estimated postclosure care costs | $ 795,672 | | $ 119,623 | $ 676,049 | $ 98,934 |
| Estimated postclosure care costs | 1,707,351 | | 33,647 | 1,673,704 | 64,373 |
| Net OPEB obligation | 20,728,292 | $ 4,548,045 | | 25,276,337 | |
| Total | 23,231,315 | 4,548,045 | 153,270 | 27,626,090 | 163,307 |
| General obligation bonds (Series 2016) | 7,580,000 | | 980,000 | 6,600,000 | 1,015,000 |
| Total | 7,580,000 | - | 980,000 | 6,600,000 | 1,015,000 |
| Total governmental activities | $ 30,811,315 | $ 4,548,045 | $ 1,133,270 | $ 34,226,090 | $ 1,178,307 |

**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 $676,049 and this amount is reflected as a liability at December 31, 2020. 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 $1,673,704 and this amount is reflected as a liability at December 31, 2020. 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, 2020, 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 15, 2020 the County borrowed $2,150,000 with a tax anticipation note (TAN). The TAN was paid December 18, 2020, along with $9,608 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, 2020:

| | Beginning Balance | Additions | Reductions | Ending Balance | Interest Paid |
|---|---|---|---|---|---|
| Tax anticipation note (TAN) | $ 0 | $ 2,150,000 | $ 2,150,000 | $ 0 | $ 9,608 |
| Total governmental activities | $ 0 | $ 2,150,000 | $ 2,150,000 | $ 0 | $ 9,608 |

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 | $ 138,295 | $ 96,627 | $ 96,725 | $ 72,048 | $ 207,916 | $ 98,505 | $ 7,384,829 | $ 4,493,863 | $ 528,938 |
| Increase (decrease) in reserve | 83,364 | 4,219 | 39,433 | 890 | 28,000 | 17,151 | (1,013,302) | (34,610) | (42,919) |
| Restricted fund balance, end of year | $ 221,659 | $ 100,846 | $ 136,158 | $ 72,938 | $ 235,916 | $ 115,656 | $ 6,371,527 | $ 4,459,253 | $ 486,019 |

Restricted assets are comprised of the following:

| | 2020 |
|---|---|
| General Fund: | |
| Wayne County Drug Interdiction - Cash | $ 100,846 |
| Wayne County Drug Education - Cash | 136,158 |
| Wayne County Juvenile Services - Cash | 72,938 |
| Wayne County DFACS Building - Cash | 235,916 |
| Wayne County Drug Court Fees - Cash | 115,656 |
| Wayne County Excess Sales - Cash | 4,616 |
| Total General Fund | 666,130 |
| Total restricted assets | $ 666,130 |



## 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, 2020 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 80% of the first $3,000 in claims with a $1,000 deductible. The County maintains an excess coverage policy for claims in excess of $160,000 and is responsible for paying 100% of all claims over $3,000 until an aggregate of $160,000 in claims has been accumulated. After $160,000 in claims has been aggregated, the insurance carrier will pay 100% of all claims in excess of the $160,000 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, 2013 resulted from the following:

| December 31 | Beginning Liability | Current Year Claims and changes in Estimates | Claim Payments | Ending Liability |
|---|---|---|---|---|
| 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 |
| 2020 | 217,403 | 2,399,524 | 2,364,249 | 252,678 |

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, 2020, the County-guaranteed bonds outstanding were as follows:

| Description | Balance |
|---|---|
| Series 2015 revenue bonds of Hospital Authority of Wayne County | $9,005,000 |

Wayne County completed litigation with Altamaha Bluff, LLC resulting in a settlement to taxpayers. This case involved property owners who owned a minimum of 25 acres of land located in Wayne County during a certain period. This settlement results in certain taxpayers receiving from the County $747,783 paid out in three installments ($320,478 for 2020 and $213,652 for both 2021 and 2022).

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, 2020. 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 an eight 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, 2020.

| | Amount | Percentage |
|---|---|---|
| Lodging tax receipts | $12,500 | 100% |
| Disbursements to Wayne County Board of Tourism for promotion of tourism | 12,500 | 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, 2020, there were 214 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 2020 year, the County contributed $407,698 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 fourteen (114) plan members invest their contributions ($310,996 for 2020) in annuity contracts with Nationwide Insurance Company. Fifty-five (55) plan members invest their contributions ($187,899 for 2020) 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 seventeen (17) retirees meet those eligibility requirements. The policy for paying insurance premiums and medical costs for retirees and their dependents is the same as it is for its regular employees as described in Note IV (A). The County is under no statutory or contractual obligation to provide these postretirement healthcare benefits. No stand-alone financial report is either available or generated.

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, 2020, retirees receiving benefits paid $47,093, 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 $582,612, 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, 2020. The total OPEB liability was determined by updating the actuarial valuation performed as of January 1, 2020, 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, 2020, 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 | 2.74% |
| Healthcare cost trend rates | |
| Pre-Medicare | 7.00% trended down to 4.50% by 2030 |
| Medicare | 5.25% trended down to 4.50% by 2024 |
| 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 2.74%, the Bond Buyer 20-year Bond GO Index rate published closest to, but not later than, the measurement date of January 1, 2020. The discount rate decreased from 4.10% in the previous fiscal year to 2.74% for the current year.

G. Other Postemployment Benefits (Continued)

Changes in Net OPEB Liability:

| | Increase (Decrease) | | |
|---|---|---|---|
| | Total OPEB Liability | Plan Fiduciary Net Position | Net OPEB Liability |
| Balances at December 31, 2019 | $ 20,728,292 | $ - | $ 20,728,292 |
| Changes for the year: | | | |
| Service cost | 468,458 | | 468,458 |
| Interest | 838,036 | | 838,036 |
| Benefit changes | | | |
| Differences between expected and actual experience | (931,818) | | (931,818) |
| Assumption changes | 4,755,981 | | 4,755,981 |
| Contributions - employer | | 582,612 | (582,612) |
| Net investment income | | | |
| Benefit payments | (582,612) | (582,612) | - |
| Administrative expense | | | |
| Net changes | 4,548,045 | | 4,548,045 |
| Balances at December 31, 2020 | $ 25,276,337 | $ - | $ 25,276,337 |

Sensitivity of Net OPEB Liability to Changes in Discount Rate

The following presents the net OPEB liability using the discount rate of 2.74%, as well as what the net OPEB liability would be if it were calculated using a discount rate one percentage point lower (1.74%) or one percentage point higher (3.74%) than the current rate:

| | 1% Decrease 1.74% | Current Rate 2.74% | 1% Increase 3.74% |
|---|---|---|---|
| Net OPEB liability | $31,157,312 | $25,276,337 | $20,788,630 |

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

For the year ended December 31, 2020, the County recognized OPEB expense of $2,139,785. At December 31, 2020, 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 | $ 22,823 | $ 843,138 |
| Change in assumption | 5,080,832 | 2,115,114 |
| Net difference between projected and actual earnings on OPEB plan investments | - | - |
| Total | $ 5,103,655 | $ 2,958,252 |

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 |
|---|---|---|---|
| 2021 | $ 785,327 | $ (437,462) | $ 347,865 |
| 2022 | 785,327 | (437,462) | 347,865 |
| 2023 | 785,327 | (437,462) | 347,865 |
| 2024 | 785,327 | (437,462) | 347,865 |
| Thereafter | 1,962,347 | (1,208,404) | 753,943 |
| Total | $ 5,103,655 | $(2,958,252) | $ 2,145,403 |

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, 2020

| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE WITH FINAL BUDGET OVER (UNDER) |
|---|---|---|---|---|
| | ORIGINAL | FINAL | | |
| REVENUES: | | | | |
| Property taxes | $ 14,465,873 | $ 15,795,494 | $ 14,996,831 | $ (798,663) |
| Other taxes | 3,423,150 | 4,167,345 | 4,453,050 | 285,705 |
| Licenses and permits | 254,250 | 302,249 | 219,622 | (82,627) |
| Intergovernmental revenue | 769,925 | 982,952 | 1,869,004 | 886,052 |
| Charges for services | 2,919,230 | 3,012,301 | 3,025,601 | 13,300 |
| Fines and fees | 703,750 | 711,885 | 774,431 | 62,546 |
| Investment income | 10,000 | 15,700 | 15,985 | 285 |
| Other revenue | 644,305 | 542,006 | 2,326,734 | 1,784,728 |
| TOTAL REVENUES | 23,190,483 | 25,529,932 | 27,681,258 | 2,151,326 |
| EXPENDITURES: | | | | |
| GENERAL GOVERNMENT: | | | | |
| ELECTIONS: | | | | |
| Personal services and employee benefits | 79,746 | 102,776 | 106,261 | 3,485 |
| Purchased/contract services | 24,940 | 26,685 | 27,140 | 455 |
| Supplies | 6,500 | 13,925 | 11,205 | (2,720) |
| Capital outlays | 5,800 | 21,800 | 280,861 | 259,061 |
| Total elections | 116,986 | 165,186 | 425,467 | 260,281 |
| REGISTRAR: | | | | |
| Personal services and employee benefits | 67,166 | 51,316 | 47,018 | (4,298) |
| Purchased/contract services | 19,492 | 14,742 | 10,501 | (4,241) |
| Supplies | 6,450 | 4,950 | 3,488 | (1,462) |
| Capital outlays | - | 1,600 | 860 | (740) |
| Interdepartmental charges | 30,287 | 24,887 | 23,568 | (1,319) |
| Total registrar | 123,395 | 97,495 | 85,435 | (12,060) |

SCHEDULE 1

# WAYNE COUNTY, GEORGIA
## GENERAL FUND
## BUDGETARY COMPARISON SCHEDULE
## FOR THE YEAR ENDED DECEMBER 31, 2020

| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE WITH FINAL BUDGET OVER (UNDER) |
|---|---|---|---|---|
| | ORIGINAL | FINAL | | |
| FINANCIAL ADMINISTRATION: | | | | |
| Personal services and employee benefits | $ 420,648 | $ 420,648 | $ 365,830 | $ (54,818) |
| Purchased/contract services | 277,100 | 253,300 | 268,091 | 14,791 |
| Supplies | 7,350 | 8,350 | 6,319 | (2,031) |
| Capital outlays | 6,000 | 3,900 | 1,074 | (2,826) |
| Interdepartmental charges | 42,142 | 92,142 | 476,855 | 384,713 |
| Other costs | 300,000 | 2,818,602 | 372,859 | (2,445,743) |
| Debt service | 300,000 | 36,000 | 9,608 | (26,392) |
| Total financial administration | 1,353,240 | 3,632,942 | 1,500,636 | (2,132,306) |
| TAX COMMISSIONER: | | | | |
| Personal services and employee benefits | 276,869 | 274,668 | 274,075 | (593) |
| Purchased/contract services | 114,283 | 114,484 | 108,278 | (6,206) |
| Supplies | 7,300 | 5,300 | 4,657 | (643) |
| Capital outlays | 3,000 | 3,000 | 1,179 | (1,821) |
| Interdepartmental charges | 79,691 | 83,691 | 47,854 | (35,837) |
| Total tax commissioner | 481,143 | 481,143 | 436,043 | (45,100) |
| TAX ASSESSOR: | | | | |
| Personal services and employee benefits | 349,971 | 316,471 | 307,489 | (8,982) |
| Purchased/contract services | 201,153 | 154,353 | 96,562 | (57,791) |
| Supplies | 10,200 | 11,500 | 6,893 | (4,607) |
| Capital outlays | 3,000 | 3,000 | 1,187 | (1,813) |
| Interdepartmental charges | 87,224 | 166,224 | 154,202 | (12,022) |
| Total tax assessor | 651,548 | 651,548 | 566,333 | (85,215) |
| GOVERNMENT BUILDINGS & PLANTS: | | | | |
| Personal services and employee benefits | 344,053 | 330,953 | 328,395 | (2,558) |
| Purchased/contract services | 43,108 | 41,883 | 36,144 | (5,739) |
| Supplies | 55,400 | 58,725 | 54,942 | (3,783) |
| Capital outlay | 9,100 | 9,100 | 1,000 | (8,100) |
| Interdepartmental charges | 82,535 | 93,535 | 95,650 | 2,115 |
| Total government buildings | 534,196 | 534,196 | 516,131 | (18,065) |
| TOTAL GENERAL GOVERNMENT | 3,260,508 | 5,562,510 | 3,530,045 | (2,032,465) |

SCHEDULE 1

# WAYNE COUNTY, GEORGIA
## GENERAL FUND
## BUDGETARY COMPARISON SCHEDULE
## FOR THE YEAR ENDED DECEMBER 31, 2020

| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE WITH FINAL BUDGET OVER (UNDER) |
|---|---|---|---|---|
| | ORIGINAL | FINAL | | |
| JUDICIARY: | | | | |
| JUDICIAL ADMINISTRATION: | | | | |
| Personal services and employee benefits | $ 452,599 | $ 436,299 | $ 430,493 | $ (5,806) |
| Purchased/contract services | 268,640 | 273,940 | 159,023 | (114,917) |
| Supplies | 30,420 | 40,920 | 30,689 | (10,231) |
| Capital outlays | 19,200 | 19,700 | 8,240 | (11,460) |
| Interdepartmental charges | 62,370 | 62,370 | 50,602 | (11,768) |
| Total judicial administration | 833,229 | 833,229 | 679,047 | (154,182) |
| STATE AND SUPERIOR COURTS: | | | | |
| Personal services and employee benefits | 439,773 | 420,573 | 389,087 | (31,486) |
| Purchased/contract services | 192,966 | 202,666 | 119,189 | (83,477) |
| Supplies | 42,100 | 46,600 | 42,352 | (4,248) |
| Capital outlays | 500 | 7,500 | 7,346 | (154) |
| Interdepartmental charges | 18,739 | 18,739 | 9,513 | (9,226) |
| Other costs | 36,000 | 34,000 | 33,831 | (169) |
| Total state and superior courts | 730,078 | 730,078 | 601,318 | (128,760) |
| DISTRICT ATTORNEY: | | | | |
| Personal services and employee benefits | 9,043 | 9,043 | 9,045 | 2 |
| Purchased/contract services | 1,252 | 1,152 | 888 | (264) |
| Other costs | 185,200 | 185,300 | 185,000 | (300) |
| Total district attorney | 195,495 | 195,495 | 194,933 | (562) |
| MAGISTRATE COURT: | | | | |
| Personal services and employee benefits | 211,761 | 210,261 | 210,820 | 559 |
| Purchased/contract services | 46,562 | 47,362 | 44,867 | (2,495) |
| Supplies | 4,250 | 3,550 | 2,657 | (893) |
| Capital outlays | 1,200 | 700 | 477 | (223) |
| Interdepartmental charges | 8,716 | 10,616 | 10,592 | (24) |
| Total magistrate court | 272,489 | 272,489 | 269,413 | (3,076) |

SCHEDULE 1

# WAYNE COUNTY, GEORGIA
## GENERAL FUND
## BUDGETARY COMPARISON SCHEDULE
## FOR THE YEAR ENDED DECEMBER 31, 2020

| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE WITH FINAL BUDGET OVER (UNDER) |
|---|---|---|---|---|
| | ORIGINAL | FINAL | | |
| PROBATE COURT: | | | | |
| Personal services and employee benefits | $ 205,130 | $ 204,330 | $ 204,598 | $ 268 |
| Purchased/contract services | 87,841 | 33,091 | 30,486 | (2,605) |
| Supplies | 3,400 | 3,700 | 3,489 | (211) |
| Capital outlays | 4,800 | 1,200 | 1,139 | (61) |
| Interdepartmental charges | 86,431 | 95,331 | 60,462 | (34,869) |
| Total probate court | 387,602 | 337,652 | 300,174 | (37,478) |
| JUVENILE COURT: | | | | |
| Personal services and employee benefits | 135,475 | 135,496 | 135,666 | 170 |
| Purchased/contract services | 92,459 | 92,809 | 92,118 | (691) |
| Supplies | 2,500 | 2,129 | 1,441 | (688) |
| Total juvenile court | 230,434 | 230,434 | 229,225 | (1,209) |
| PUBLIC DEFENDER: | | | | |
| Purchased/contract services | 4,400 | 2,400 | 878 | (1,522) |
| Other costs | 186,091 | 188,091 | 187,286 | (805) |
| Total public defender | 190,491 | 190,491 | 188,164 | (2,327) |
| DRUG COURT: | | | | |
| Purchased/contract services | 100,000 | 100,000 | 100,000 | - |
| Total drug court | 100,000 | 100,000 | 100,000 | - |
| TOTAL JUDICIARY | 2,939,818 | 2,889,868 | 2,562,274 | (327,594) |

SCHEDULE 1

# WAYNE COUNTY, GEORGIA
## GENERAL FUND
## BUDGETARY COMPARISON SCHEDULE
## FOR THE YEAR ENDED DECEMBER 31, 2020

| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE WITH FINAL BUDGET OVER (UNDER) |
|---|---|---|---|---|
| | ORIGINAL | FINAL | | |
| PUBLIC SAFETY: | | | | |
| SHERIFF: | | | | |
| Personal services and employee benefits | $ 2,445,890 | $ 2,431,365 | $ 2,426,741 | $ (4,624) |
| Purchased/contract services | 246,687 | 312,712 | 287,943 | (24,769) |
| Supplies | 261,800 | 219,050 | 197,617 | (21,433) |
| Capital outlays | 172,000 | 173,500 | 99,792 | (73,708) |
| Interdepartmental charges | 260,245 | 470,245 | 362,335 | (107,910) |
| Total sheriff | 3,386,622 | 3,606,872 | 3,374,428 | (232,444) |
| JAIL: | | | | |
| Personal services and employee benefits | 1,153,055 | 1,281,355 | 1,284,534 | 3,179 |
| Purchased/contract services | 428,887 | 477,212 | 467,612 | (9,600) |
| Supplies | 492,000 | 485,500 | 479,163 | (6,337) |
| Capital outlays | 146,000 | 17,000 | 11,424 | (5,576) |
| Interdepartmental charges | 153,528 | 130,528 | 145,837 | 15,309 |
| Other costs | 20,000 | 1,875 | - | (1,875) |
| Total jail | 2,393,470 | 2,393,470 | 2,388,570 | (4,900) |
| OTHER PUBLIC SAFETY: | | | | |
| Personal services and employee benefits | - | 35,531 | 16,201 | (19,330) |
| Purchased/contract services | 7,130 | 7,700 | 3,112 | (4,588) |
| Supplies | 33,700 | 41,480 | 14,514 | (26,966) |
| Capital outlays | 4,500 | 39,490 | 26,149 | (13,341) |
| Other costs | 150,000 | 30,879 | 34 | (30,845) |
| Total other public safety | 195,330 | 155,080 | 60,010 | (95,070) |
| RURAL FIRE DEPARTMENTS: | | | | |
| Personal services and employee benefits | 32,588 | 17,928 | 16,277 | (1,651) |
| Purchased/contract services | 86,901 | 105,401 | 79,065 | (26,336) |
| Supplies | 22,550 | 26,700 | 9,994 | (16,706) |
| Capital outlays | 9,500 | 8,800 | 560 | (8,240) |
| Other costs | 19,737 | 22,747 | 20,880 | (1,867) |
| Total rural fire departments | 171,276 | 181,576 | 126,776 | (54,800) |

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE WITH FINAL BUDGET OVER (UNDER) |
|---|---|---|---|---|
| | ORIGINAL | FINAL | | |
| EMERGENCY MEDICAL SERVICES: | | | | |
| Personal services and employee benefits | $ 943,376 | $ 970,526 | $ 976,547 | $ 6,021 |
| Purchased/contract services | 145,874 | 206,274 | 203,041 | (3,233) |
| Supplies | 114,500 | 99,400 | 98,853 | (547) |
| Capital outlays | 110,000 | 89,050 | 51,610 | (37,440) |
| Interdepartmental charges | 128,246 | 192,246 | 195,580 | 3,334 |
| Total emergency medical services | 1,441,996 | 1,557,496 | 1,525,631 | (31,865) |
| CORONER: | | | | |
| Personal services and employee benefits | 28,542 | 33,042 | 31,677 | (1,365) |
| Purchased/contract services | 11,980 | 12,380 | 11,308 | (1,072) |
| Supplies | 4,050 | 4,650 | 4,386 | (264) |
| Capital outlays | 35,000 | 34,000 | 31,056 | (2,944) |
| Intergovernmental charges | 50,296 | 195,296 | 163,278 | (32,018) |
| Total coroner | 129,868 | 279,368 | 241,705 | (37,663) |
| EMERGENCY MANAGEMENT AGENCY: | | | | |
| Personal services and employee benefits | 39,902 | 42,962 | 42,717 | (245) |
| Purchased/contract services | 18,690 | 26,450 | 14,609 | (11,841) |
| Supplies | 5,550 | 23,850 | 3,461 | (20,389) |
| Capital outlays | 3,000 | - | - | - |
| Interdepartmental charges | 6,787 | 10,667 | 6,431 | (4,236) |
| Total emergency management agency | 73,929 | 103,929 | 67,218 | (36,711) |
| TOTAL PUBLIC SAFETY | 7,792,491 | 8,277,791 | 7,784,338 | (493,453) |

SCHEDULE 1

# WAYNE COUNTY, GEORGIA
## GENERAL FUND
## BUDGETARY COMPARISON SCHEDULE
## FOR THE YEAR ENDED DECEMBER 31, 2020

| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE WITH FINAL BUDGET OVER (UNDER) |
|---|---|---|---|---|
| | ORIGINAL | FINAL | | |
| PUBLIC WORKS: | | | | |
| HIGHWAYS AND STREETS: | | | | |
| Personal services and employee benefits | $ 1,577,037 | $ 1,501,037 | $ 1,462,304 | $ (38,733) |
| Purchased/contract services | 489,299 | 563,599 | 543,620 | (19,979) |
| Supplies | 368,850 | 372,550 | 223,211 | (149,339) |
| Capital outlays | 36,600 | 34,600 | 1,160 | (33,440) |
| Interdepartmental charges | 529,304 | 529,304 | 368,972 | (160,332) |
| Total highways and streets | 3,001,090 | 3,001,090 | 2,599,267 | (401,823) |
| SOLID WASTE & RECYCLING - | | | | |
| Purchased/contract services | 1,163,500 | 1,189,800 | 1,142,122 | (47,678) |
| Total solid waste & recycling | 1,163,500 | 1,189,800 | 1,142,122 | (47,678) |
| COUNTY SHOP: | | | | |
| Personal services and employee benefits | 346,090 | 341,390 | 300,813 | (40,577) |
| Purchased/contract services | 47,880 | 39,375 | 34,076 | (5,299) |
| Supplies | 86,150 | 74,355 | 30,279 | (44,076) |
| Capital outlays | 5,000 | 5,000 | 2,275 | (2,725) |
| Interdepartmental charges | 112,544 | 137,544 | 113,358 | (24,186) |
| Other costs | 182,000 | 182,000 | 155,326 | (26,674) |
| Total county shop | 779,664 | 779,664 | 636,127 | (143,537) |
| TOTAL PUBLIC WORKS | 4,944,254 | 4,970,554 | 4,377,516 | (593,038) |
| HEALTH AND WELFARE: | | | | |
| PUBLIC HEALTH ADMINISTRATION: | | | | |
| Purchased/contract services | 6,450 | 6,450 | 1,310 | (5,140) |
| Other costs | 103,225 | 103,225 | 103,225 | - |
| Total public health administration | 109,675 | 109,675 | 104,535 | (5,140) |

SCHEDULE 1

# WAYNE COUNTY, GEORGIA
## GENERAL FUND
## BUDGETARY COMPARISON SCHEDULE
## FOR THE YEAR ENDED DECEMBER 31, 2020

| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE WITH FINAL BUDGET OVER (UNDER) |
|---|---|---|---|---|
| | ORIGINAL | FINAL | | |
| WELFARE ADMINISTRATION: | | | | |
| Purchased/contract services | $ 31,100 | $ 23,300 | $ 6,911 | $ (16,389) |
| Supplies | 10,600 | 7,600 | 3,061 | (4,539) |
| Other costs | 11,000 | 14,800 | 1,427 | (13,373) |
| Total welfare administration | 52,700 | 45,700 | 11,399 | (34,301) |
| COMMUNITY SERVICES: | | | | |
| Personal services and employee benefits | 303,885 | 301,385 | 233,425 | (67,960) |
| Purchased/contract services | 72,350 | 76,150 | 59,844 | (16,306) |
| Supplies | 110,600 | 111,500 | 62,326 | (49,174) |
| Capital outlays | 15,700 | 15,700 | 42,863 | 27,163 |
| Interdepartmental charges | 10,287 | 10,287 | 3,224 | (7,063) |
| Total community services | 512,822 | 515,022 | 401,682 | (113,340) |
| TOTAL HEALTH AND WELFARE | 675,197 | 670,397 | 517,616 | (152,781) |
| CULTURE AND RECREATION: | | | | |
| RECREATION: | | | | |
| Personal services and employee benefits | 436,835 | 442,935 | 440,691 | (2,244) |
| Purchased/contract services | 246,050 | 207,150 | 192,498 | (14,652) |
| Supplies | 338,600 | 334,400 | 315,272 | (19,128) |
| Capital outlays | 240,700 | 240,700 | 21,619 | (219,081) |
| Interdepartmental charges | 52,801 | 89,801 | 16,420 | (73,381) |
| Total recreation | 1,314,986 | 1,314,986 | 986,500 | (328,486) |

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

| | 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 | 1,464,986 | 1,464,986 | 1,136,500 | (328,486) |
| HOUSING AND DEVELOPMENT: | | | | |
| FOREST RESOURCES: | | | | |
| Personal services and employee benefits | 146,022 | 145,032 | 141,330 | (3,702) |
| Purchased/contract services | 52,419 | 51,694 | 41,778 | (9,916) |
| Supplies | 15,680 | 15,795 | 12,088 | (3,707) |
| Capital outlays | 2,500 | 4,100 | 2,958 | (1,142) |
| Interdepartmental charges | 30,429 | 30,429 | 15,321 | (15,108) |
| Other costs | 90,575 | 114,575 | 100,320 | (14,255) |
| Total forest resources | 337,625 | 361,625 | 313,795 | (47,830) |
| BUILDING INSPECTION: | | | | |
| Personal services and employee benefits | 82,489 | 82,639 | 81,540 | (1,099) |
| Purchased/contract services | 8,633 | 9,558 | 6,099 | (3,459) |
| Supplies | 4,430 | 3,355 | 2,527 | (828) |
| Capital outlay | 500 | 500 | - | (500) |
| Interdepartmental charges | 3,429 | 3,429 | 3,207 | (222) |
| Total building inspection | 99,481 | 99,481 | 93,373 | (6,108) |

SCHEDULE 1

# WAYNE COUNTY, GEORGIA
## GENERAL FUND
## BUDGETARY COMPARISON SCHEDULE
## FOR THE YEAR ENDED DECEMBER 31, 2020

| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE WITH FINAL BUDGET OVER (UNDER) |
|---|---|---|---|---|
| | ORIGINAL | FINAL | | |
| ECONOMIC DEVELOPMENT: | | | | |
| Purchased/contract services | $ 30,750 | $ 30,750 | $ 19,365 | $ (11,385) |
| Other costs | 300,000 | 315,000 | 300,000 | (15,000) |
| Total economic development | 330,750 | 345,750 | 319,365 | (26,385) |
| AIRPORT: | | | | |
| Purchased/contract services | 46,850 | 46,650 | 36,824 | (9,826) |
| Supplies | 139,600 | 107,300 | 96,763 | (10,537) |
| Capital outlays | 449,000 | 127,500 | 111,444 | (16,056) |
| Total airport | 635,450 | 281,450 | 245,031 | (36,419) |
| TOTAL HOUSING AND DEVELOPMENT | 1,403,306 | 1,088,306 | 971,564 | (116,742) |
| TOTAL EXPENDITURES | 22,480,560 | 24,924,412 | 20,879,853 | (4,044,559) |
| EXCESS (DEFFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 709,923 | 605,520 | 6,801,405 | 6,195,885 |
| OTHER FINANCING SOURCES (USES): | | | | |
| TRANSFERS (out) | (709,923) | (605,520) | (420,518) | 185,002 |
| Total other financing sources and (uses) | (709,923) | (605,520) | (420,518) | 185,002 |
| NET CHANGE IN FUND BALANCES | - | - | 6,380,887 | 6,380,887 |
| FUND BALANCES, BEGINNING | 7,488,588 | 7,488,588 | 7,488,588 | 7,488,588 |
| FUND BALANCES, ENDING | $ 7,488,588 | $ 7,488,588 | $ 13,869,475 | $ 13,869,475 |

SCHEDULE 2

# WAYNE COUNTY, GEORGIA
## SCHEDULE OF CHANGES IN WAYNE COUNTY, GEORGIA'S OPEB LIABILITY AND RELATED RATIOS
## FOR THE YEAR ENDED DECEMBER 31, 2020

| | 2020 | 2019 | 2018 |
|---|---|---|---|
| **Total OPEB Liability** | | | |
| Service Cost | $ 468,458 | $ 556,674 | $ 486,808 |
| Interest | 838,036 | 766,045 | 747,120 |
| Benefit changes | - | - | - |
| Difference between expected and actual experience | (931,818) | (42,063) | 34,649 |
| Change of assumptions | 4,755,981 | (2,738,122) | 1,432,080 |
| Benefit payments including refunds of member contributions | (582,612) | (164,608) | (228,612) |
| Net Change in Total OPEB Liability | 4,548,045 | (1,622,074) | 2,472,045 |
| Total OPEB Liability - Beginning | 20,728,292 | 22,350,366 | 19,878,321 |
| Total OPEB Liability - Ending | $ 25,276,337 | $ 20,728,292 | $ 22,350,366 |
| **Plan Fiduciary Net Position** | | | |
| Contributions - Employer | 582,612 | 164,608 | 228,612 |
| Contributions - Employee | | | |
| Net Investment Income | | | |
| Benefit payments including refunds of employee contributions | (582,612) | (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 | $ 25,276,337 | $ 20,728,292 | $ 22,350,366 |
| Plan Fiduciary Net Position as a Percentage of Total OPEB Liability | 0.00% | 0.00% | 0.00% |
| Covered - Employee Payroll | 4,314,395 | 5,017,934 | 5,017,934 |
| Wayne County, Georgia's Net OPEB Liability as a Percentage of Covered - Employee Payroll | 585.86% | 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, 2020, the following supplemental increases and decreases in budget appropriations were approved:

| Fund Type | Original Appropriations | Supplemental Appropriations | Supplemental Decreases | Final Appropriations |
|---|---|---|---|---|
| General | $ 22,480,560 | $ 2,443,852 | $ - | $ 24,924,412 |
| Special Revenue | 474,749 | 112,253 | - | 587,002 |
| Debt Service | 1,367,551 | - | - | 1,367,551 |

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

| GOVERNMENTAL FUNDS: GENERAL FUND | BUDGETARY AMOUNT | ACTUAL AMOUNT | VARIANCE WITH FINAL BUDGET |
|---|---|---|---|
| GENERAL GOVERNMENT: | | | |
| Elections: | | | |
| Personal services and employee benefits | $ 102,776 | $ 106,261 | $ 3,485 |
| Capital outlays | 21,800 | 280,861 | 259,061 |
| Financial Administration: | | | |
| Purchased/contract services | 253,300 | 268,091 | 14,791 |
| Interdepartmental charges | 92,142 | 476,855 | 384,713 |
| PUBLIC SAFETY - | | | |
| Jail - | | | |
| Interdepartmental charges | 130,528 | 145,837 | 15,309 |
| HEALTH AND WELFARE - | | | |
| Community Services - | | | |
| Capital outlays | 15,700 | 42,863 | 27,163 |

C. Deficit fund equity
The County did not have a fund with a deficit fund balance as of December 31, 2020.

# SUPPLEMENTARY DATA – COMBINING FUND FINANCIAL SCHEDULES

SCHEDULE 3

**WAYNE COUNTY, GEORGIA**
**NON-MAJOR GOVERNMENTAL FUNDS**
**COMBINING BALANCE SHEET**
**DECEMBER 31, 2020**

| | Capital Projects | Special Revenue | | | Total Non-major Governmental Funds |
|---|---|---|---|---|---|
| | 2012 SPLOST | Hotel/Motel Tax Fund | Emergency Telephone System | RLF | |
| **ASSETS:** | | | | | |
| Cash | $ 2,810 | | | $ 174,212 | $ 177,022 |
| Receivables | | $ 1,414 | | | 1,414 |
| Intergovernmental | | | | | - |
| RLF Loans Receivable | | | | 311,807 | 311,807 |
| TOTAL ASSETS | $ 2,810 | $ 1,414 | $ - | $ 486,019 | $ 490,243 |
| **LIABILITIES AND FUND BALANCE** | | | | | |
| LIABILITIES- | | | | | |
| Accounts payable | $ 2,804 | $ 1,414 | | | $ 4,218 |
| Total Liabilities | 2,804 | 1,414 | - | - | 4,218 |
| FUND BALANCES: | | | | | |
| Restricted for capital outlay | 6 | | | | 6 |
| Restricted for economic development | | | | 486,019 | 486,019 |
| Unassigned | | | | | - |
| Total Fund Balance | 6 | - | - | 486,019 | 486,025 |
| TOTAL LIABILITIES AND FUND BALANCES | $ 2,810 | $ 1,414 | $ - | $ 486,019 | $ 490,243 |

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, 2020

| | Capital Projects | Special Revenue | | | Total Non-major Governmental Funds |
|---|---|---|---|---|---|
| | 2012 SPLOST | Hotel/Motel Tax Fund | Emergency Telephone System | RLF | |
| REVENUES: | | | | | |
| Taxes | | $ 12,500 | | | $ 12,500 |
| Intergovernmental | | | | | - |
| Charges for services | | | $ 518,769 | | 518,769 |
| Investment income | $ 1,504 | | | $ 9,830 | 11,334 |
| Total revenues | 1,504 | 12,500 | 518,769 | 9,830 | 542,603 |
| EXPENDITURES: | | | | | |
| Current: | | | | | |
| Public safety | | | 939,287 | | 939,287 |
| Housing and development | | 12,500 | | 52,749 | 65,249 |
| Capital outlay: | | | | | |
| Public works | 329,902 | | | | 329,902 |
| Culture and recreation | | | | | - |
| Total expenditures | 329,902 | 12,500 | 939,287 | 52,749 | 1,334,438 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITUES | (328,398) | - | (420,518) | (42,919) | (791,835) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers in (out) | - | - | 420,518 | - | 420,518 |
| Total other financing sources (uses) | - | - | 420,518 | - | 420,518 |
| NET CHANGES IN FUND BALANCES | (328,398) | - | - | (42,919) | (371,317) |
| FUND BALANCE, Beginning | 328,404 | - | - | 528,938 | 857,342 |
| FUND BALANCE, Ending | $ 6 | $ - | $ - | $ 486,019 | $ 486,025 |

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, 2020

| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE WITH FINAL BUDGET OVER (UNDER) |
|---|---|---|---|---|
| | ORIGINAL | FINAL | | |
| REVENUES – | | | | |
| Taxes | $ 15,000 | $ 15,000 | $ 12,500 | $ (2,500) |
| Total revenues | 15,000 | 15,000 | 12,500 | (2,500) |
| EXPENDITURES - | | | | |
| Housing and development - | | | | |
| Other costs | 15,000 | 15,000 | 12,500 | (2,500) |
| EXCESS OF REVENUES OVER EXPENDITURES | - | - | - | - |
| NET CHANGE IN FUND BALANCE | - | - | - | - |
| FUND BALANCE, Beginning of year | - | - | - | - |
| FUND BALANCE, End of year | $ - | $ - | $ - | $ - |

SCHEDULE 6

WAYNE COUNTY, GEORGIA
EMERGENCY TELEPHONE SYSTEM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020

| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE WITH FINAL BUDGET OVER (UNDER) |
|---|---|---|---|---|
| | ORIGINAL | FINAL | | |
| REVENUES – | | | | |
| Charges for services | $ 407,000 | $ 519,253 | $ 518,769 | $ (484) |
| Total revenues | 407,000 | 519,253 | 518,769 | (484) |
| EXPENDITURES: | | | | |
| Personal services and employee benefits | 555,670 | 575,670 | 560,848 | (14,822) |
| Purchased/contract services | 292,560 | 324,060 | 316,561 | (7,499) |
| Supplies | 30,400 | 32,900 | 28,123 | (4,777) |
| Capital outlays | 155,000 | 101,000 | 2,048 | (98,952) |
| Interdepartmental charges | 77,609 | 77,609 | 31,707 | (45,902) |
| Total expenditures | 1,111,239 | 1,111,239 | 939,287 | (171,952) |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (704,239) | (591,986) | (420,518) | 171,468 |
| OTHER FINANCING SOURCES (USES) - | | | | |
| Transfer in | 704,239 | 591,986 | 420,518 | (171,468) |
| 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, 2020

| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE WITH FINAL BUDGET OVER (UNDER) |
|---|---|---|---|---|
| | ORIGINAL | FINAL | | |
| REVENUES- | | | | |
| Investment income | $ 52,749 | $ 52,749 | $ 9,830 | $ (42,919) |
| Total revenues | 52,749 | 52,749 | 9,830 | (42,919) |
| EXPENDITURES - | | | | |
| Housing and development - | | | | |
| Purchased/contract services | 52,749 | 52,749 | 52,749 | - |
| Total expenditures | 52,749 | 52,749 | 52,749 | - |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | - | - | (42,919) | (42,919) |
| OTHER FINANCING SOURCES (USES) – | | | | |
| Transfers in | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| NET CHANGE IN FUND BALANCE | - | - | (42,919) | (42,919) |
| FUND BALANCE, Beginning | 528,938 | 528,938 | 528,938 | - |
| FUND BALANCE, Ending | $ 528,938 | $ 528,938 | $ 486,019 | $ (42,919) |

SCHEDULE 8

WAYNE COUNTY, GEORGIA
DEBT SERVICE
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020

| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE WITH FINAL BUDGET OVER (UNDER) |
|---|---|---|---|---|
| | ORIGINAL | FINAL | | |
| REVENUES: | | | | |
| Property taxes | $1,367,222 | $1,367,222 | $ 42 | $ (1,367,180) |
| Investment income | 329 | 329 | 328 | (1) |
| Other revenue | - | - | 352 | 352 |
| Total revenues | 1,367,551 | 1,367,551 | 722 | (1,366,829) |
| EXPENDITURES- | | | | |
| Debt service: | | | | |
| Interest and fiscal charges | 137,551 | 137,551 | 131,209 | (6,342) |
| Principal | 980,000 | 980,000 | 980,000 | - |
| Total expenditures | 1,117,551 | 1,117,551 | 1,111,209 | (6,342) |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 250,000 | 250,000 | (1,110,487) | (1,360,487) |
| OTHER FINANCING SOURCES – | | | | |
| Transfer in/(out) | (250,000) | (250,000) | 1,075,877 | 1,325,877 |
| Total other financing sources (uses) | (250,000) | (250,000) | 1,075,877 | 1,325,877 |
| NET CHANGE IN FUND BALANCE | - | - | (34,610) | (34,610) |
| FUND BALANCE, Beginning | 4,493,863 | 4,493,863 | 4,493,863 | - |
| FUND BALANCE, Ending | $4,493,863 | $4,493,863 | $4,459,253 | $ (34,610) |

SCHEDULE 9

# WAYNE COUNTY, GEORGIA
## AGENCY FUNDS
## COMBINING SCHEDULE OF FIDUCIARY ASSETS AND LIABILITIES
## DECEMBER 31, 2020

| | AGENCY FUNDS | | | | | |
|---|---|---|---|---|---|---|
| | Tax Commissioner | Clerk of Court | Sheriff's Department | Magistrate Court | Probate Court | Total |
| **ASSETS** | | | | | | |
| Cash | $ 1,530,034 | $ 265,259 | $ 96,413 | $ 15,241 | $ 20,977 | $ 1,927,924 |
| Taxes receivable | 3,711,074 | | | | | 3,711,074 |
| Total assets | $ 5,241,108 | $ 265,259 | $ 96,413 | $ 15,241 | $ 20,977 | $ 5,638,998 |
| **LIABILITIES** | | | | | | |
| Due to others | $ 5,241,108 | $ 265,259 | $ 96,413 | $ 15,241 | $ 20,977 | $ 5,638,998 |
| Total liabilities | $ 5,241,108 | $ 265,259 | $ 96,413 | $ 15,241 | $ 20,977 | $ 5,638,998 |

SCHEDULE 10

# WAYNE COUNTY, GEORGIA
## AGENCY FUNDS
## COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
## FOR THE YEAR ENDED DECEMBER 31, 2020

| | Beginning Balance | Additions | Deductions | Ending Balance |
|---|---|---|---|---|
| **TAX COMMISSIONER** | | | | |
| Assets: | | | | |
| Cash | $ 1,503,072 | $ 38,328,614 | $ 38,301,652 | $ 1,530,034 |
| Taxes receivable | 3,791,539 | 38,248,149 | 38,328,614 | $ 3,711,074 |
| Total assets | $ 5,294,611 | $ 76,576,763 | $ 76,630,266 | $ 5,241,108 |
| Liabilities – | | | | |
| Due to others | $ 5,294,611 | $ 76,576,763 | $ 76,630,266 | $ 5,241,108 |
| **CLERK OF COURT** | | | | |
| Assets – | | | | |
| Cash | $ 292,604 | $ 2,142,696 | $ 2,170,041 | $ 265,259 |
| Liabilities – | | | | |
| Due to others | $ 292,604 | $ 2,142,696 | $ 2,170,041 | $ 265,259 |
| **SHERIFF'S DEPARTMENT** | | | | |
| Assets – | | | | |
| Cash | $ 80,728 | $ 372,528 | $ 356,843 | $ 96,413 |
| Liabilities – | | | | |
| Due to others | $ 80,728 | $ 372,528 | $ 356,843 | $ 96,413 |
| **MAGISTRATE COURT** | | | | |
| Assets – | | | | |
| Cash | $ 26,358 | $ 178,598 | $ 189,715 | $ 15,241 |
| Liabilities – | | | | |
| Due to others | $ 26,358 | $ 178,598 | $ 189,715 | $ 15,241 |
| **PROBATE COURT** | | | | |
| Assets – | | | | |
| Cash | $ 14,770 | $ 204,134 | $ 197,927 | $ 20,977 |
| Liabilities – | | | | |
| Due to others | $ 14,770 | $ 204,134 | $ 197,927 | $ 20,977 |
| **TOTALS – AGENCY FUNDS** | | | | |
| Assets: | | | | |
| Cash | $ 1,917,532 | $ 41,226,570 | $ 41,216,178 | $ 1,927,924 |
| Taxes receivable | 3,791,539 | 38,248,149 | 38,328,614 | 3,711,074 |
| Total assets | $ 5,709,071 | $ 79,474,719 | $ 79,544,792 | $ 5,638,998 |
| Liabilities – | | | | |
| Due to others | $ 5,709,071 | $ 79,474,719 | $ 79,544,792 | $ 5,638,998 |

SCHEDULE 11

# WAYNE COUNTY, GEORGIA
## COMPONENT UNITS – MAJOR AND NON-MAJOR
## COMBINING SCHEDULE OF NET POSITION
## DECEMBER 31, 2020

| | MAJOR HOSPITAL AUTHORITY OF WAYNE COUNTY | NON-MAJOR WAYNE COUNTY INDUSTRIAL AUTHORITY | NON-MAJOR WAYNE COUNTY BOARD OF HEALTH | TOTAL COMPONENT UNITS |
|---|---|---|---|---|
| ASSETS | | | | |
| Cash | $ 16,732,000 | $ 238,604 | $ 777,181 | $ 17,747,785 |
| Receivables (net of allowance for uncollectibles) | 10,050,000 | | | 10,050,000 |
| Inventory, at lower of cost or market | 2,317,000 | | | 2,317,000 |
| Other current assets | 893,000 | | | 893,000 |
| Restricted cash | 12,497,000 | | | 12,497,000 |
| Due from other governments | | | 349,017 | 349,017 |
| Capital assets, net of accumulated depreciation | | | | |
| Land | 453,000 | 4,423,104 | | 4,876,104 |
| Other capital assets | 31,054,000 | 612,928 | | 31,666,928 |
| Other assets | 393,000 | 131,798 | | 524,798 |
| Total assets | 74,389,000 | 5,406,434 | 1,126,198 | 80,921,632 |
| DEFERRED OUTFLOWS OF RESOURSES: | | | | |
| Deferred loss on refunding | 315,000 | | | 315,000 |
| Proportionate share of collective deferred outflows of resources | | | 189,957 | 189,957 |
| Total assets and deferred outflows of resources | 74,704,000 | 5,406,434 | 1,316,155 | 81,426,589 |
| LIABILITIES | | | | |
| Current liabilities: | | | | |
| Accounts payable | 11,707,000 | 13,928 | 88,189 | 11,809,117 |
| Accrued expenses | 3,075,000 | 3,529 | | 3,078,529 |
| Non-current liabilities: | | | | |
| Due within one year | 1,320,000 | | 42,226 | 1,362,226 |
| Due in more than one year | 21,526,000 | | 816,708 | 22,342,708 |
| Total liabilities | 37,628,000 | 17,457 | 947,123 | 38,592,580 |
| DEFERRED INFLOWS OF RESOURCES: | | | | |
| Proportionate share of collective deferred inflows of resources | | | 256,378 | 256,378 |
| Total liabilities and deferred inflows | 37,628,000 | 17,457 | 1,203,501 | 38,848,958 |
| NET POSITION | | | | |
| Net investment in capital assets | 21,453,000 | 5,036,032 | | 26,489,032 |
| Restricted: | | | | |
| Debt service | 590,000 | | | 590,000 |
| Prior year program income | | | 279,417 | 279,417 |
| Unrestricted | 15,033,000 | 352,945 | (166,763) | 15,219,182 |
| Total net position | $ 37,076,000 | $ 5,388,977 | $ 112,654 | $ 42,577,631 |

SCHEDULE 12

# WAYNE COUNTY, GEORGIA
## COMPONENT UNITS – MAJOR AND NON-MAJOR
## COMBINING SCHEDULE OF ACTIVITIES
## FOR THE YEAR ENDED DECEMBER 31, 2020

| | | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position | | | |
|---|---|---|---|---|---|---|---|---|
| Functions/Programs | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | 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 | $ 81,584,000 | $85,628,000 | $ 300,000 | | $ 4,344,000 | | | $ 4,344,000 |
| Wayne County Development Authority | 235,858 | | 300,000 | | | $ 64,142 | | 64,142 |
| Wayne County Board of Health | 961,201 | 280,485 | 796,864 | | | | $ 116,148 | 116,148 |
| Total component units | $ 82,781,059 | $85,908,485 | $ 1,396,864 | $ - | $ 4,344,000 | $ 64,142 | $ 116,148 | $ 4,524,290 |
| General Revenues: | | | | | | | | |
| Unrestricted investment earnings | | | | | $ 547,000 | $ 203 | | $ 547,203 |
| Miscellaneous | | | | | | 273,012 | | 273,012 |
| Sale of assets | | | | | 6,000 | | | 6,000 |
| Total general revenues | | | | | 553,000 | 273,215 | - | 826,215 |
| Changes in Net Position | | | | | 4,897,000 | 337,357 | $ 116,148 | 5,350,505 |
| Net Position, Beginning | | | | | 32,179,000 | 5,051,620 | (3,494) | 37,227,126 |
| Net Position, Ending | | | | | $ 37,076,000 | $ 5,388,977 | $ 112,654 | $42,577,631 |

SCHEDULE 13

WAYNE COUNTY, GEORGIA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULE BY SOURCE
DECEMBER 31, 2020 AND 2019

| | 2020 | 2019 |
|---|---|---|
| **Governmental Funds Capital Assets** | | |
| Land | $ 3,405,475 | $ 3,394,975 |
| Improvements | 8,101,070 | 7,287,147 |
| Buildings | 16,169,199 | 16,154,353 |
| Equipment, vehicles and furniture | 9,049,430 | 8,405,533 |
| Infrastructure | 65,090,222 | 64,565,217 |
| Construction in progress | 3,275,863 | 1,462,075 |
| Total governmental funds capital assets | $ 105,091,259 | $ 101,269,300 |
| **Investments in Governmental Funds Capital Assets by Source** | | |
| General fund | $ 40,235,466 | $ 39,095,040 |
| Special revenue funds | 2,772,364 | 2,772,364 |
| Donations | 2,541,481 | 2,541,481 |
| State and federal grants | 9,514,901 | 8,379,002 |
| Capital project funds | 50,027,047 | 48,481,413 |
| Total governmental funds capital assets | $ 105,091,259 | $ 101,269,300 |

SCHEDULE 14

# WAYNE COUNTY, GEORGIA
## CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
## SCHEDULE BY FUNCTION AND ACTIVITY
## DECEMBER 31, 2020

| Function and Activity | Land | Improvements | Buildings | Equipment, Vehicles and Furniture | Infrastructure | Construction In Progress | Total |
|---|---|---|---|---|---|---|---|
| General Government: | | | | | | | |
| Elections | | | $ 44,834 | $ 207,482 | | | $ 252,316 |
| 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 | 495,749 | - | - | 1,625,686 |
| 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 | | | | 1,387,377 | | | 1,387,377 |
| Law Enforcement Administration | 18,815 | | 4,742,312 | 20,076 | | | 4,781,203 |
| Jail | 101,370 | 24,917 | 3,344,839 | 450,783 | | | 3,921,909 |
| Other Public Safety | 40,792 | | 41,219 | 24,870 | | | 106,881 |
| Fire Prevention | 25,420 | | 239,523 | 382,325 | | | 647,268 |
| Emergency Medical Services | | 70,893 | 372,186 | 943,369 | | | 1,386,448 |
| Coroner | | | | 38,704 | | | 38,704 |
| 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 | 3,847,906 | - | - | 12,893,079 |

SCHEDULE 14

# WAYNE COUNTY, GEORGIA
## CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
## SCHEDULE BY FUNCTION AND ACTIVITY
## DECEMBER 31, 2020

| 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 | $ 3,415,668 | $ 66,226,120 | $ 1,518,412 | $ 71,626,999 |
| Sanitation | 234,067 | | | | | | 234,067 |
| Maintenance Shop | | | 139,243 | 116,756 | | | 255,999 |
| Total Public Works | 590,827 | 16,522 | 232,760 | 3,532,424 | 66,226,120 | 1,518,412 | 72,117,065 |
| 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 | 1,316,552 | 839,114 | 461,369 | | | 3,662,100 |
| Parks | 70,418 | 840,045 | 52,910 | 51,243 | | | 1,014,616 |
| Library | | | 31,767 | | | | 31,767 |
| Total Culture/Recreation | 1,115,483 | 2,156,597 | 923,791 | 512,612 | - | - | 4,708,483 |
| Housing and Development: | | | | | | | |
| Agriculture Resources | | | 233,761 | 101,848 | | | 335,609 |
| Economic Development | 37,110 | | | | | | 37,110 |
| Airport | 103,593 | 5,671,817 | 827,694 | 349,244 | | 621,552 | 7,573,900 |
| Building Inspection | | | 12,515 | 1,500 | | | 14,015 |
| Total Housing and Development | 140,703 | 5,671,817 | 1,073,970 | 452,592 | - | 621,552 | 7,960,634 |
| Total Governmental Funds Capital Assets | $ 3,405,475 | $ 8,101,070 | $ 16,169,199 | $ 9,049,430 | $ 65,090,222 | $ 3,275,863 | $ 105,091,259 |

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, 2020

| Function and Activity | Capital Assets January 1, 2020 | Additions | Deductions | Capital Assets December 31, 2020 |
|---|---|---|---|---|
| General Government: | | | | |
| Elections | $ 44,834 | $ 207,482 | | $ 252,316 |
| Financial Administration | 328,056 | | | 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 | 1,418,204 | 207,482 | - | 1,625,686 |
| 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 | 1,372,328 | 60,450 | $ 45,400 | 1,387,378 |
| Law Enforcement Administration | 4,781,203 | | | 4,781,203 |
| Jail | 3,916,111 | 5,798 | | 3,921,909 |
| Other Public Safety | 82,011 | 24,870 | | 106,881 |
| Fire Prevention | 636,768 | 10,500 | | 647,268 |
| Emergency Medical Services | 1,191,224 | 195,224 | | 1,386,448 |
| Coroner | 11,733 | 26,971 | | 38,704 |
| E-911 | 405,540 | | | 405,540 |
| Emergency Management Agency | 217,749 | | | 217,749 |
| Construction in progress | - | | | - |
| Total Public Safety | 12,614,667 | 323,813 | 45,400 | 12,893,080 |
| Public Works: | | | | |
| Highways and Streets | 68,314,782 | 1,793,806 | | 70,108,588 |
| Sanitation | 234,067 | | | 234,067 |
| Maintenance Shop | 255,999 | | | 255,999 |
| Construction in progress | 772,463 | 1,517,162 | 813,807 | 1,475,818 |
| Total Public Works | 69,577,311 | 3,310,968 | 813,807 | 72,074,472 |

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, 2020

| Function and Activity | Capital Assets January 1, 2020 | Additions | Deductions | Capital Assets December 31, 2020 |
|---|---|---|---|---|
| Health and Welfare: | | | | |
| Public Health Administration | - | | | - |
| Buildings and Properties | $ 3,363,647 | | | $ 3,363,647 |
| Concerted Services | - | | | - |
| Community Centers | 100,962 | | | 100,962 |
| Transportation Services | 49,700 | | | 49,700 |
| Construction in progress | - | | | - |
| Total Health and Welfare | 3,514,309 | - | - | 3,514,309 |
| Culture/Recreation: | | | | |
| Recreation | 3,598,787 | $ 63,313 | | 3,662,100 |
| Parks | 1,014,616 | | | 1,014,616 |
| Library | 31,767 | | | 31,767 |
| Construction in progress | - | | | - |
| Total Culture/Recreation | 4,645,170 | 63,313 | - | 4,708,483 |
| Housing and Development: | | | | |
| Agricultural Resources | 335,609 | | | 335,609 |
| Economic Development | 37,110 | | | 37,110 |
| Airport | 6,151,292 | 801,056 | | 6,952,348 |
| Building Inspection | 14,015 | | | 14,015 |
| Construction in progress | 689,612 | | $ 25,466 | 664,146 |
| Total Housing and Development | 7,227,638 | 801,056 | 25,466 | 8,003,228 |
| Total Governmental Funds Capital Assets | $ 101,269,300 | $ 4,706,632 | $ 884,673 | $ 105,091,259 |

# COMPLIANCE SECTION

SCHEDULE 16

WAYNE COUNTY, GEORGIA
REVOLVING LOAN SPECIAL REVENUE FUND
BALANCE SHEET
JUNE 30, 2020 AND JUNE 30, 2019

ASSETS

| | 2020 | 2019 |
|---|---|---|
| Cash | $154,737.19 | $168,537.21 |
| RLF Loans Receivable | 326,476.38 | 355,162.56 |
| TOTAL ASSETS | $481,213.57 | $523,699.77 |

LIABILITIES AND FUND BALANCE

| | | |
|---|---|---|
| LIABILITIES | | |
| FUND BALANCE – | | |
| Restricted for – | | |
| Economic Development | $481,213.57 | $523,699.77 |
| TOTAL LIABILITIES AND FUND BALANCE | $481,213.57 | $523,699.77 |

SCHEDULE 17

WAYNE COUNTY, GEORGIA
REVOLVING LOAN SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2020 AND JUNE 30, 2019

| | 2020 | 2019 |
|---|---|---|
| REVENUES - | | |
| Interest earned from RLF loans | $ 10,262.58 | $ 11,109.34 |
| Total revenues | 10,262.58 | 11,109.34 |
| EXPENDITURES - | | |
| Housing and Development – | | |
| Purchased/contract services | 52,748.78 | - |
| Total expenditures | 52,748.78 | - |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (42,486.20) | 11,109.34 |
| OTHER FINANCING SOURCES (USES) - | | |
| Transfer in | - | - |
| Total other financing sources (uses) | - | - |
| NET CHANGE IN FUND BALANCE | (42,486.20) | 11,109.34 |
| FUND BALANCE, Beginning | 523,699.77 | 512,590.43 |
| FUND BALANCE, Ending | $481,213.57 | $523,699.77 |

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, 2020

| | Prior Years | Current Year | Total to Date | Project Authorization |
|---|---|---|---|---|
| 2012 SPLOST | | | | |
| REVENUES: | | | | |
| Taxes | $ 20,987,563 | | $ 20,987,563 | $ 22,000,000 |
| Investment earnings | 33,394 | $ 1,504 | 34,898 | - |
| Total revenues | 21,020,957 | 1,504 | 21,022,461 | 22,000,000 |
| EXPENDITURES: | | | | |
| Capital outlay: | | | | |
| Road and sewer improvements | 7,658,335 | 329,902 | 7,988,237 | 8,450,000 |
| Emergency vehicles and fire equipment | 1,650,000 | | 1,650,000 | 1,650,000 |
| Recreation | 890,436 | | 890,436 | 900,000 |
| Total expenditures | 10,198,771 | 329,902 | 10,528,673 | 11,000,000 |
| EXCESS OF REVENUES OVER EXPENDITURES | 10,822,186 | (328,398) | 10,493,788 | 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 | 328,404 | (328,398) | 6 | - |
| FUND BALANCE, Beginning | - | 328,404 | - | - |
| FUND BALANCE, Ending | $ 328,404 | $ 6 | $ 6 | $ - |

SCHEDULE 19

# WAYNE COUNTY, GEORGIA
## SCHEDULE OF PROJECTS CONSTRUCTED
## WITH SPECIAL SALES TAX PROCEEDS
## FOR THE YEAR ENDED DECEMBER 31, 2020

| | 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 | $ 3,656,006 | $ 329,902 | $ 3,985,908 | 99.77% |
| County recreation | 900,000 | 890,436 | 890,436 | | 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 | $ 20,692,553 | $ 329,902 | $ 21,022,455 | |

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, 2020

| 2018 SPLOST | Prior Year | Current Year | Total to Date | Project Authorization |
|---|---|---|---|---|
| REVENUES: | | | | |
| Taxes | $5,303,888 | $4,516,696 | $9,820,584 | $ 21,000,000 |
| Investment earnings | 28,716 | 12,097 | 40,813 | |
| Total revenues | 5,332,604 | 4,528,793 | 9,861,397 | 21,000,000 |
| EXPENDITURES: | | | | |
| Capital outlay: | | | | |
| Road and sewer improvements | 2,065,334 | 1,760,481 | 3,825,815 | 12,847,800 |
| Fire equipment | | 15,213 | 15,213 | 700,000 |
| Emergency vehicles | | 158,480 | 158,480 | 950,000 |
| Recreation | | 88,473 | 88,473 | 1,500,000 |
| Total expenditures | 2,065,334 | 2,022,647 | 4,087,981 | 15,997,800 |
| EXCESS OF REVENUES OVER EXPENDITURES | 3,267,270 | 2,506,146 | 5,773,416 | 5,002,200 |
| OTHER FINANCING SOURCES (USES) - | | | | |
| Transfer out to debt service fund | (1,263,386) | (1,075,877) | (2,339,263) | (5,002,200) |
| NET CHANGES IN FUND BALANCE | 2,003,884 | 1,430,269 | 3,434,153 | - |
| FUND BALANCE, Beginning | | 2,003,884 | | |
| FUND BALANCE, Ending | $2,003,884 | $3,434,153 | $3,434,153 | $ - |

SCHEDULE 21

# WAYNE COUNTY, GEORGIA
## SCHEDULE OF PROJECTS CONSTRUCTED
## WITH SPECIAL SALES TAX PROCEEDS
## FOR THE YEAR ENDED DECEMBER 31, 2020

| | Original Estimated Cost | Revised Estimated Cost | Expenditures | | | Estimated Percentage of Completion |
|---|---|---|---|---|---|---|
| | | | Prior Years | Current Year | Total | |
| 2018 SPLOST: | | | | | | |
| County road improvement | $ 4,672,400 | $ 4,672,400 | | $ 1,680 | $ 1,680 | 0.04% |
| County recreation | 1,500,000 | 1,500,000 | | 88,473 | 88,473 | 5.90% |
| Emergency vehicles | 950,000 | 950,000 | | 158,480 | 158,480 | 16.68% |
| Fire equipment | 700,000 | 700,000 | | 15,213 | 15,213 | 2.17% |
| Hospital debt | 5,002,200 | 5,002,200 | $1,263,386 | 1,075,877 | 2,339,263 | 46.76% |
| City of Jesup road and sewer improvement | 7,505,400 | 7,505,400 | 1,895,609 | 1,614,267 | 3,509,876 | 46.76% |
| City of Odum road and sewer improvement | 230,000 | 230,000 | 58,343 | 49,684 | 108,027 | 46.97% |
| City of Screven road and sewer improvement | 440,000 | 440,000 | 111,382 | 94,850 | 206,232 | 46.87% |
| Total | $21,000,000 | $21,000,000 | $3,328,720 | $3,098,524 | $6,427,244 | |

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, 2020

| | Prior Year | Current Year | Total to Date |
|---|---|---|---|
| TSPLOST | | | |
| REVENUES: | | | |
| Taxes | $ 21,510,360 | $ 1,226,505 | $ 22,736,865 |
| Intergovernmental | 6,299,984 | 878,829 | 7,178,813 |
| Miscellaneous | 2,321,781 | | 2,321,781 |
| Total revenues | 30,132,125 | 2,105,334 | 32,237,459 |
| EXPENDITURES: | | | |
| Public Works | 1,653,555 | 1,799,604 | 3,453,159 |
| Capital outlay - | | | |
| Road improvements | 23,426,029 | 2,420,903 | 25,846,932 |
| Total expenditures | 25,079,584 | 4,220,507 | 29,300,091 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | 5,052,541 | (2,115,173) | 2,937,368 |
| NET CHANGES IN FUND BALANCES | 5,052,541 | (2,115,173) | 2,937,368 |
| FUND BALANCE, Beginning | - | 5,052,541 | - |
| FUND BALANCE, Ending | $ 5,052,541 | $ 2,937,368 | $ 2,937,368 |

SCHEDULE 23

**WAYNE COUNTY, GEORGIA**
**SCHEDULE OF REQUIRED EXPENDITURES**
**GENERATED BY HOTEL/MOTEL TAX**
**FOR THE YEAR ENDED DECEMBER 31, 2020**

| | |
|---|---|
| **Revenue -** | |
| **Hotel/motel taxes** | **$12,500** |
| **Expenditures -** | |
| **Tourism expenditures** | **$12,500** |
| **Percentage of expenditures to revenues** | **100%** |

SCHEDULE 24

WAYNE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

| Federal Grantor/Pass through Grantor/ Program Title | Federal CFDA Number | Agency or Pass-through Number | Federal Expenditures |
|---|---|---|---|
| U.S. Department of the Treasury | | | |
| Pass through from the Georgia Office of Planning and Budgeting | | | |
| Coronavirus Relief Funds | 21.019 | SLT0041/SLT0250 | $ 1,004,765 |
| Total U.S. Department of Treasury | | | 1,004,765 |
| U.S. Department of Agriculture | | | |
| Pass through from the Georgia Association of Conservation District Supervisors | | | |
| NRCS Salary Reimbursement | 10.901 | GACDS-02-18-010 | 16,779 |
| Total U.S. Department of Agriculture | | | 16,779 |
| U.S. Department of Homeland Security | | | |
| Pass through from the Georgia Emergency Management Agency | | | |
| EMPG Response and Recovery | 97.042 | OEM20-153 | 20,615 |
| Total U.S. Department of Homeland Security | | | 20,615 |
| U.S. Department of Transportation | | | |
| Pass through from the Georgia Department of Transportation | | | |
| Airport Improvement Funds | 20.106 | AP018-9033-25-(305) | 59,514 |
| Rural Transportation Funds | 20.509 | GA-18-X037 | 266,364 |
| Total U.S. Department of Transportation | | | 325,878 |
| U.S. Department of Justice | | | |
| Coronavirus Emergency Supplemental Funding Program | 16.034 | BJA-2020-18553 | 38,651 |
| Total U.S. Department of Justice | | | 38,651 |
| Total Federal Expenditures | | | $ 1,406,688 |

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

HARRIS & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Commissioners
Wayne County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wayne County, Georgia, as of and for the year ended December 31, 2020, 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 September 20, 2021.

### 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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).

### 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 financial statements. 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



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did not disclose instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

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
September 20, 2021

HARRIS & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Commissioners
Wayne County, Georgia

### Report on Compliance for Each Major Federal Program

We have audited Wayne County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Wayne County, Georgia's major federal programs for the year ended December 31, 2020. Wayne County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### *Management's Responsibility*

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

### *Auditor's Responsibility*

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

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

### *Opinion on Each Major Federal Program*

In our opinion, Wayne County, Georgia, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

### *Other Matters*

The results of our auditing procedures did not disclose instances of noncompliance which are required to be reported in accordance with the Uniform Guidance.



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Report on Internal Control over Compliance

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

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

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

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

Harris & Company, P.C.
Jesup, Georgia
September 20, 2021

SCHEDULE 25

WAYNE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2020

## SUMMARY OF AUDIT RESULTS

### Financial Statements

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

2. Significant deficiencies relating to the audit of the financial statements are disclosed in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. We do not consider these significant deficiencies to be material weaknesses.

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

### Federal Awards

Internal control over major programs:

| | |
|---|---|
| Material weaknesses identified? | ____yes __X__no |
| Significant deficiencies identified considered to be material weakness? | ____yes __X__no |
| Type of auditor's report issued on compliance for major programs | Unmodified |
| Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)? | ____yes __X__no |

Identification of major program:

| CFDA Number | Name of Federal Program |
|---|---|
| 21.019 | Coronavirus Relief Funds |

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

SCHEDULE 25

WAYNE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2020

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.

**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*

September 20, 2021

WAYNE COUNTY

FYE December 31, 2020

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.

b. 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, 2021.

Sincerely,

Ed Jeffords
County Administrator