WAYNE COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2021

WAYNE COUNTY, GEORGIA
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HARRIS & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Wayne County, Georgia

Report on the Audit of the Financial Statements

Opinions

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, 2021, and the related notes to the financial statements, which collectively comprise Wayne County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Wayne County, Georgia, as of December 31, 2021, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Wayne County, Georgia and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Wayne County, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. We did not audit the financial statements of The Hospital Authority of Wayne County, which represent 92.4 percent, 90.0 percent, and 98.6 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 1.3 percent, .47 percent, and 1.1 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 in our opinion, insofar as it relates to the amounts included for The Hospital Authority of Wayne County and the Wayne County Board of Health is based solely on the report of the other auditors. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted

auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Wayne County, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Wayne County, Georgia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-12, budgetary comparison information on pages 59-68, schedule of changes in Wayne County, Georgia's OPEB liability and related ratios on page 69, and related notes to the required supplementary information on pages 70-71 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary 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 accompanying combining and individual nonmajor fund financial statements, compliance section, the schedule of expenditures of special purpose local option sales tax proceeds, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, compliance section, the 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 Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2022, 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, LLC

Jesup, Georgia
June 22, 2022

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, 2021. 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, 2021 by $64,125,639 (*net position*). Of this amount, ($14,527,098) is reported as unrestricted net position. This is a decrease of $3,176,346 (17.94%) over the previous fiscal year. Total net position increased by $4,144,647 over the previous fiscal year.

- As of December 31, 2021, Wayne County's governmental funds reported combined ending fund balances of $32,404,368. Approximately 50.08% of this total amount or $17,809,547 is reported as unassigned. Approximately 25.61%, or $9,106,984, 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 34-35.

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 14-15) 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 16-17) 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 13-17.

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 72. 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, ARP Fund, 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 73-74 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 18-24 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 25.

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 26-57 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 21 and 24) 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 14-15):

Wayne County, Georgia
Net Position (Financial Position)
Fiscal Years 2021 and 2020

	Governmental Activities		Component Units		Total	
	2021	2020	2021	2020	2021	2020
Current assets	$35,030,617	$27,331,031	$32,903,556	$43,853,802	$ 67,934,173	$ 71,184,833
Capital assets	64,098,915	65,881,618	35,972,389	36,543,032	100,071,304	102,424,650
Other noncurrent assets	250,885	311,807	1,880,798	524,798	2,131,683	836,605
Total assets	99,380,417	93,524,456	70,756,743	80,921,632	170,137,160	174,446,088
Deferred outflows of resources	11,934,073	5,103,655	430,503	504,957	12,364,576	5,608,612
Current liabilities	3,202,570	1,462,777	17,923,578	14,887,646	21,126,148	16,350,423
Noncurrent liabilities	41,465,491	34,226,090	10,483,069	23,704,934	51,948,560	57,931,024
Total liabilities	44,668,061	35,688,867	28,406,647	38,592,580	73,074,708	74,281,447
Deferred inflows of resources	2,520,790	2,958,252	168,806	256,378	2,689,596	3,214,630
Net position:						
Invested in capital assets	64,098,915	65,881,618	27,423,390	26,489,032	91,522,305	92,370,650
Restricted	14,553,822	11,802,818	842,880	869,417	15,396,702	12,672,235
Unrestricted	(14,527,098)	(17,703,444)	28,145,523	15,219,182	13,618,425	(2,484,262)
Total net position	$64,125,639	$59,980,992	$56,411,793	$42,577,631	$ 120,537,432	$ 102,558,623

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 $64,125,639 at the close of fiscal year 2021. Approximately 100% 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 110% at December 31, 2021. The County uses capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Restricted net position comprises 22.70%. 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 2021 and 2020

	Governmental Activities	
	2021	2020
Revenues:		
Program revenues:		
Charges for services	$ 4,976,504	$ 4,538,423
Operating grants and contributions	3,469,797	1,459,506
Capital grants and contributions	1,690,781	1,312,186
General revenues:		
Property taxes	15,179,568	14,966,678
Local option sales taxes	2,503,408	2,399,674
Special purpose local option sales taxes	4,711,701	4,516,696
Other taxes	3,079,920	3,292,381
Interest & investment earnings	2,512	15,985
Other revenue	2,188,880	2,326,986
Total revenues	37,803,071	34,828,515
Expenses:		
General government	3,213,068	3,534,389
Judicial	3,012,891	2,716,465
Public safety	11,072,529	9,562,853
Public works	12,602,649	10,097,249
Health and welfare	817,950	620,675
Culture and recreation	1,600,569	1,378,414
Housing and development	1,222,276	1,273,412
Interest on long-term debt	116,492	140,817
Total expenses	33,658,424	29,324,274
Increase (decrease) in net position before transfers	4,144,647	5,504,241
Transfers	-	-
Increase (decrease) in net position	4,144,647	5,504,241
Net position - beginning	59,980,992	54,476,751
Net position - ending	$64,125,639	$59,980,992

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 $32,404,368. Of this amount, $17,809,547 (54.96%) 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 $17,809,547, while total fund balance reached $18,345,509. 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 97% of total fund balance in the General Fund. Unassigned fund balance also represents 77.36% of total General Fund expenditures, while total fund balance represents approximately 79.68% of that same amount. The County ended the fiscal year realizing a substantial increase in the overall fund balance in the General Fund by $4,476,034, or approximately 32%. The County increased unassigned fund balance in the General Fund by $4,823,245, or 37%. 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 $2,831,484 under the final amended budget projections, or 10.95%. Revenues exceeded expenditures in the General Fund by $4,606,973, or 20.01% for the fiscal year. Overall, the General Fund actual revenues exceeded the budgeted revenues by $1,533,955, or 5.88%. 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 2022 will stay about the same as fiscal year 2021. 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 2022 aside from the original appropriation. Current General Fund revenues are meeting estimates for fiscal year 2022 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 $64,098,915 in capital assets (net of accumulated depreciation) compared to $65,881,618 in the previous fiscal year. This represents a decrease of approximately 2.71%. 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 2021 and 2020

	Governmental Activities	
	2021	2020
Land	$ 3,404,345	$ 3,405,475
Construction in progress	2,622,748	3,275,863
Buildings	16,088,345	16,169,199
Improvements	8,745,815	8,101,070
Equipment, vehicles and furniture	9,127,917	9,049,430
Infrastructure	66,706,361	65,090,222
Total	106,695,531	105,091,259
Accumulated depreciation	(42,596,616)	(39,209,641)
Net capital assets	$ 64,098,915	$ 65,881,618

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 40-41 of this report.

Debt/Capital Leases

On December 31, 2021, Wayne County had a total long-term debt balance outstanding for governmental activities in the amount of $41,465,491, as compared to $34,226,090 the previous fiscal year. Wayne County's outstanding debt for governmental activities has increased by $7,239,401 during the course of the fiscal year. The 2016 bonds outstanding balance is $5,585,000 as of December 31, 2021. 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 43-46 of this report.

Economic Condition and Outlook

Wayne County's fund balances increased significantly after a large property tax increase and more fiscal oversight. Wayne County continually relies on Tax Anticipation Notes to fund basic government services. The County has experienced growth in the digest due to county wide growth and property revaluations. These and many key factors were considered in preparation of the budget for fiscal year 2022 that position Wayne County to meet those challenges:

- Continued increased reliance on residential taxes as an overall part of the tax base
- 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, 2021

	Primary Government		Component Units	
			Major	Non-major
	Governmental Activities	Total	Hospital Authority of Wayne County	Other Component Units Combined
ASSETS				
Cash	$ 28,393,093	$ 28,393,093	$ 15,395,000	$ 1,379,459
Receivables (net of allowance for uncollectibles)	4,827,729	4,827,729	12,315,000	
Inventory			2,552,000	
Prepaids	151,073	151,073	1,174,000	
Restricted cash	389,505	389,505	13,800,000	
Intergovernmental	1,238,299	1,238,299		88,097
Noncurrent receivables:				
Due within one year	30,918	30,918		
Due in more than one year	250,885	250,885		
Capital assets not being depreciated:				
Land	3,404,345	3,404,345	453,000	4,430,229
Construction in progress	2,622,748	2,622,748		
Capital assets net of accumulated depreciation:				
Buildings	9,914,779	9,914,779	24,543,000	430,160
Improvements other than buildings	4,779,852	4,779,852		
Equipment, vehicles and furniture	1,318,280	1,318,280	6,116,000	
Infrastructure	42,058,911	42,058,911		
Other assets			1,749,000	131,798
Total Assets	99,380,417	99,380,417	78,097,000	6,459,743
DEFERRED OUTFLOWS OF RESOURCES				
Deferred loss on refunding			260,000	
Proportionate share of collective deferred outflows of resources	11,934,073	11,934,073		170,503
Total assets and deferred outflows of resources	111,314,490	111,314,490	78,357,000	6,630,246

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, 2021

	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	$ 1,946,902	$ 1,946,902	$ 16,510,000	$ 12,957
Accrued interest payments	36,116	36,116		
Non-current liabilities:				
Due within one year	1,219,552	1,219,552	1,390,000	10,621
Due in more than one year	41,465,491	41,465,491	9,686,000	797,069
Total liabilities	44,668,061	44,668,061	27,586,000	820,647
DEFERRED INFLOWS OF RESOURCES:				
Proportionate share of collective Deferred inflows of resources	2,520,790	2,520,790		168,806
Total liabilities and deferred Inflows of resources:	47,188,851	47,188,851	27,586,000	989,453
NET POSITION				
Net investment in capital assets	64,098,915	64,098,915	22,563,000	4,860,390
Restricted for:				
Prior year program income				251,880
Debt service	4,951,875	4,951,875	591,000	
Capital projects	9,106,984	9,106,984		
Economic development	494,963	494,963		
Unrestricted	(14,527,098)	(14,527,098)	27,617,000	528,523
Total net position	$ 64,125,639	$ 64,125,639	$ 50,771,000	$ 5,640,793

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, 2021

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	$ 3,213,068	$ 693,478	$ 5,665		$ (2,513,925)		
Judicial	3,012,891	114	32,902		(2,979,875)		
Public safety	11,072,529	2,853,216	2,960,267	20,940	(5,238,106)		
Public works	12,602,649	931,455	206,857	1,146,891	(10,317,446)		
Health and welfare	817,950	190,331	230,362	61,521	(335,736)		
Culture and recreation	1,600,569	165,508		173,549	(1,261,512)		
Housing and development	1,222,276	142,402	33,744	287,880	(758,250)		
Interest on long-term debt	116,492				(116,492)		
Total primary government	$33,658,424	$ 4,976,504	$ 3,469,797	$ 1,690,781	(23,521,342)		
Component units:							
Hospital Authority of Wayne County	$87,926,000	$94,089,000	$ 8,005,000			$ 14,168,000	
Other Component units combined	1,281,912	221,216	1,154,457				$ 93,761
Total component units	$89,207,912	$94,310,216	$ 9,159,457	$ -		14,168,000	93,761

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

WAYNE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

	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	$ (23,521,342)	$ 14,168,000	$ 93,761
General revenues:			
Property taxes	15,179,568		
Sales taxes for general purposes	2,503,408		
Special purpose local option sales taxes	4,711,701		
Other taxes	3,079,920		
Unrestricted investment earnings	2,512	(473,000)	316
Miscellaneous revenues	2,190,010		141,102
Sale of capital assets	(1,130)		(96,017)
Total general revenues	27,665,989	(473,000)	45,401
Change in net position	4,144,647	13,695,000	139,162
Net position, Beginning	59,980,992	37,076,000	5,501,631
Net position, Ending	$ 64,125,639	$ 50,771,000	$ 5,640,793

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, 2021

	GENERAL	2018 SPLOST	DEBT SERVICE	TSPLOST	ARP	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS							
Cash	$ 14,809,572	$ 4,050,667	$4,030,335	$ 2,623,376	$ 2,665,983	$ 213,160	$ 28,393,093
Receivables (net of allowances for uncollectibles)	4,613,096		212,693		1	1,939	4,827,729
Due from other funds		28,006	250,000				278,006
Intergovernmental	685,890	480,246		72,163			1,238,299
Prepaid expenditures	151,073						151,073
Restricted cash	389,505						389,505
RLF Loans Receivable						281,803	281,803
TOTAL ASSETS	$ 20,649,136	$ 4,558,919	$4,493,028	$ 2,695,539	$ 2,665,984	$ 496,902	$ 35,559,508
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	$ 836,037	$ 574,164		239,294		$ 1,939	$ 1,651,434
Due to other funds	278,006						278,006
Other accruals and deferrals	295,468		$ 36,116				331,584
Total liabilities	1,409,511	574,164	36,116	239,294	-	1,939	2,261,024
Deferred Inflows of Resources - Deferred revenue	894,116						894,116
Total Deferred Inflows of Resources	894,116	-	-	-	-	-	894,116

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, 2021

	GENERAL	2018 SPLOST	DEBT SERVICE	TSPLOST	ARP	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Fund Balances:							
Nonspendable -							
Prepaid expenditures	$ 151,073						$ 151,073
Restricted for:							
Economic development						$ 494,963	494,963
Capital outlay		$3,984,755		$2,456,245	2,665,984		9,106,984
Debt service			$4,456,912				4,456,912
Unrestricted:							
Committed to:							
Drug interdiction	70,272						70,272
Drug education	92,814						92,814
Juvenile services							-
DFACS expenditures	221,803						221,803
Drug court fees							-
Unassigned	17,809,547						17,809,547
Total fund balances	18,345,509	3,984,755	4,456,912	2,456,245	2,665,984	494,963	32,404,368
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$20,649,136	$4,558,919	$4,493,028	$2,695,539	$ 2,665,984	$ 496,902	$ 35,559,508

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, 2021

Total Governmental Fund Balances		**$ 32,404,368**
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 $42,596,616		**64,098,915**
Other assets are not available to pay for current-period expenditures and therefore are deferred in the funds		**894,116**
Deferred outflows of resources related to other post-employment benefits are not required to be reported in the funds but are required to be reported at the government-wide level		**11,934,073**
Deferred inflows of resources related to other post-employment benefits are not required to be reported in the funds but are required to be reported at the government-wide level		**(2,520,790)**
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Postclosure care costs	**$ 2,277,948**	
General obligation bonds	**5,585,000**	
Other postemployment benefits	**34,822,095**	
Combined adjustment		**(42,685,043)**
Net position of Governmental Activities		**$ 64,125,639**

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, 2021

	GENERAL	2018 SPLOST	DEBT SERVICE	TSPLOST	ARP	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES:							
Property taxes	$15,279,142		$ 97				$ 15,279,239
Other taxes	4,606,457	$4,711,701		$ 958,774		$ 18,096	10,295,028
Licenses and permits	264,950						264,950
Intergovernmental revenues	1,097,352			1,145,320	2,906,484		5,149,156
Charges for services	3,297,149					520,857	3,818,006
Fines and fees	893,548						893,548
Investment income	2,512	1,569	907			8,946	13,934
Other revenue	2,188,508		959	544			2,190,011
Total revenues	27,629,618	4,713,270	1,963	2,104,638	2,906,484	547,899	37,903,872
EXPENDITURES:							
Current:							
General government	2,875,648						2,875,648
Judiciary	2,713,982						2,713,982
Public safety	8,650,820				12,900	879,396	9,543,116
Public works	5,325,450			1,026,719			6,352,169
Health and welfare	680,959						680,959
Culture and recreation	1,507,180						1,507,180
Housing and development	1,268,606					18,096	1,286,702
Debt service:							
Principal			1,015,000				1,015,000
Interest			111,631				111,631
Capital outlay:							
Public safety		176,554					176,554
Public works		903,756		1,559,042		8	2,462,806
Culture and recreation		125,295					125,295
Intergovernmental -							
Public works		1,834,736					1,834,736
Total expenditures	23,022,645	3,040,341	1,126,631	2,585,761	12,900	897,500	30,685,778

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, 2021

	GENERAL	2018 SPLOST	DEBT SERVICE	TSPLOST	ARP	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ 4,606,973	$1,672,929	$(1,124,668)	$ (481,123)	$ 2,893,584	$ (349,601)	$ 7,218,094
OTHER FINANCING SOURCES (USES):							
Transfers in	227,600		1,122,327			358,539	1,708,466
Transfers (out)	(358,539)	(1,122,327)			(227,600)		(1,708,466)
Sale of assets							-
Total other financing sources (uses)	(130,939)	(1,122,327)	1,122,327	-	(227,600)	358,539	-
NET CHANGE IN FUND BALANCES	4,476,034	550,602	(2,341)	(481,123)	2,665,984	8,938	7,218,094
FUND BALANCES, BEGINNING	13,869,475	3,434,153	4,459,253	2,937,368	-	486,025	25,186,274
FUND BALANCES, ENDING	$18,345,509	$3,984,755	$ 4,456,912	$ 2,456,245	$ 2,665,984	$ 494,963	$ 32,404,368

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, 2021

Net change in fund balances – Total governmental funds		$ 7,218,094
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:		
Capital outlays	$ 2,026,599	
Depreciation expense	(3,808,172)	(1,781,573)
Loss on disposal of land		(1,130)
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		(99,671)
Deferred ouflows of resources that do not provide current financial resources are not reported in the governmental funds:		
Deferred ouflows of resources December 31, 2020	(5,103,655)	
Deferred ouflows of resources December 31, 2021	11,934,073	6,830,418
Deferred inflows of resources that do not consume current financial resources are not reported in the governmental funds:		
Deferred inflows of resources December 31, 2020	2,958,252	
Deferred inflows of resources December 31, 2021	(2,520,790)	437,462
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	1,015,000	
(Increase) decrease in postclosure care obligations	71,805	
(Increase) decrease in other postemployment obligation	(9,545,758)	(8,458,953)
Change in net position of Governmental Activities		$ 4,144,647

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, 2021

	AGENCY FUNDS
ASSETS	
Cash	$ 2,242,601
Receivables	3,469,754
Total assets	$ 5,712,355
LIABILITIES	
Due to others	$ 5,712,355
Total liabilities	$ 5,712,355

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

WAYNE COUNTY, GEORGIA
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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

A. Reporting entity

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

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

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

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.

The ARP fund is a special revenue fund used to account for revenues and expenses related to the coronavirus state and local relief 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, 2021
Millage rate adopted by resolution	September 1, 2021
County tax digest approved by the State of Georgia	September 15, 2021
Real and personal property tax bills rendered	September 20, 2021
Real property tax payment due	November 15, 2021
Tax sales 2015-2020 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, 2021, 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:	BUDGETARY AMOUNT	ACTUAL AMOUNT	VARIANCE WITH FINAL BUDGET
GENERAL FUND			
GENERAL GOVERNMENT -			
Financial Administration:			
Purchased/contract services	$ 265,796	$ 305,922	$ 40,126
Interdepartmental charges	190,200	294,030	103,830
JUDICIARY -			
Public Defender -			
Personal services and employee benefits	-	2,519	2,519
PUBLIC SAFETY:			
Sheriff:			
Purchased/contract services	396,380	397,305	925
Supplies	245,550	272,391	26,841
Coroner -			
Interdepartmental charges	77,932	96,017	18,085
Emergency Management Agency -			
Interdepartmental charges	23,000	26,856	3,856

B. Excess of expenditures over appropriations (Continued)

GOVERNMENTAL FUNDS:	BUDGETARY AMOUNT	ACTUAL AMOUNT	VARIANCE WITH FINAL BUDGET
GENERAL FUND			
PUBLIC WORKS:			
Highways and Streets -			
Capital outlays	22,000	49,100	27,100
County Shop -			
Interdepartmental charges	120,378	133,605	13,227
HEALTH AND WELFARE -			
Community Services -			
Capital outlays	4,700	57,002	52,302
HOUSING AND DEVELOPMENT -			
Building Inspection -			
Interdepartmental charges	24,627	25,929	1,302
NON-MAJOR FUNDS -			
HOTEL/MOTEL TAX -			
Housing and development -			
Other costs	17,572	18,096	524

C. Deficit fund equity

The County did not have a fund with a deficit fund balance as of December 31, 2021.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits

As of December 31, 2021, the County had the following investments:

Investment	Rating	Average Maturity (Days)	Fair Value
Georgia Fund 1	AAAm	46 WAM	$ 11,359,459
Total investments			11,359,459
Cash-checking and certificates of deposit			19,665,740
Total cash and investments			$31,025,199

Reconciliation of financial statements to notes:

Primary Government:	
Cash and investments:	
Governmental activities	$28,393,093
Restricted cash	389,505
Agency funds	2,242,601
Total cash and investments	$31,025,199

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, 2021, 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	$ 3,422,001	$ 618,027	$ 973,069	$ 5,013,097	$ (400,000)	$ 4,613,097	$ 685,890
Nonmajor governmental		283,742		283,742		283,742	
2018 SPLOST							480,246
TSPLOST							72,163
Debt service		212,693		212,693		212,693	
Total	3,422,001	1,114,462	973,069	5,509,532	$ (400,000)	$ 5,109,532	$ 1,238,299
Less allowance for uncollectibles	(400,000)			(400,000)			
Net receivables	$ 3,022,001	$ 1,114,462	$ 973,069	$ 5,109,532			

C. Capital Assets

Capital assets activity for the year ended December 31, 2021 was as follows:

Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 3,405,475		$ 1,130	$ 3,404,345
Construction in progress	3,275,863	$ 1,486,849	2,139,964	2,622,748
Total capital assets, not being depreciated	6,681,338	1,486,849	2,141,094	6,027,093
Capital assets, being depreciated:				
Improvements	8,101,070	822,952	178,207	8,745,815
Buildings	16,169,199		80,854	16,088,345
Equipment, vehicles and furniture	9,049,430	240,623	162,136	9,127,917
Infrastructure	65,090,222	1,616,139		66,706,361
Total assets, being depreciated	98,409,921	2,679,714	421,197	100,668,438
Less accumulated depreciation for:				
Improvements	3,746,842	397,328	178,207	3,965,963
Buildings	5,853,749	400,671	80,854	6,173,566
Equipment, vehicles and furniture	7,444,806	526,967	162,136	7,809,637
Infrastructure	22,164,244	2,483,206		24,647,450
Total accumulated depreciation	39,209,641	3,808,172	421,197	42,596,616
Total capital assets, being depreciated, net	59,200,280	(1,128,458)	-	58,071,822
Net Governmental Activities Capital Assets	$ 65,881,618	$ 358,391	$ 2,141,094	$64,098,915

C. Capital Assets (Continued)

Depreciation expense was charged to governmental activities as follows:

General government	$ 65,139
Judiciary	22,286
Public safety	476,063
Public works	2,699,301
Health and welfare	77,541
Culture/recreation	227,438
Housing and development	240,404
Total depreciation expense	$3,808,172

D. Interfund receivables, payables, and transfers

Interfund receivable and payable balances at December 31, 2021 are as follows:

	Inter-fund Receivables	Inter-fund Payables
Major funds:		
General		$ 278,006
Debt Service	$ 250,000	
2018 SPLOST	28,006	
Total	278,006	278,006
Government-wide adjustment to internal balances:		
General Fund		(278,006)
Debt Service Fund	(250,000)	
2018 SPLOST Fund	(28,006)	
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 was repaid in the current year.

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

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

	Transfers In	Transfers Out
Major Fund:		
General to emergency telephone system		$ 358,539
2018 SPLOST to debt service		1,122,327
Debt service from capital projects	$1,122,327	
ARP to General Fund		227,600
General Fund from ARP	227,600	
Non-major Fund:		
Special revenue – Emergency telephone system from General	358,539	
Total	$1,708,466	$1,708,395

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 $84,711 for 2021.

Future minimum lease payments are as follows:

Year	Amount
2022	$74,022
2023	59,819
2024	25,181
2025	14,103
2026 and beyond	9,030
Total	$182,155

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, 2021.

F. Long-term debt

Governmental Activities:

General Fund – Public Works

The County has accrued $1,879,025 in estimated postclosure care costs to provide for the postclosure costs of a landfill. The amount outstanding is $634,827 payable annually through 2027, non-interest bearing.

The County has accrued $149,087 in estimated postclosure care costs to provide for the postclosure costs of a recent landfill closure. The amount outstanding is $1,643,121 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 $5,585,000, 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, 2021 are as follows:

	Governmental Activities		
Year Ending	Estimated Postclosure Care Costs		
December 31	Principal	Interest	Total
2022	$108,827		$108,827
2023	108,827		108,827
2024	108,827		108,827
2025	108,827		108,827
2026	108,827		108,827
2027	90,692		90,692
Total	$634,827		$634,827

F. Long-term debt (Continued):

Year Ending December 31	Governmental Activites: Estimated Postclosure Care Costs — Principal	Interest	Total
2022	$ 65,725		$ 65,725
2023	65,725		65,725
2024	65,725		65,725
2025	65,725		65,725
2026	65,725		65,725
2027	65,725		65,725
2028	65,725		65,725
2029	65,725		65,725
2030	65,725		65,725
2031	65,725		65,725
2032	65,725		65,725
2033	65,725		65,725
2034	65,725		65,725
2035	65,725		65,725
2036	65,725		65,725
2037	65,725		65,725
2038	65,725		65,725
2039	65,725		65,725
2040	65,725		65,725
2041	65,725		65,725
2042	65,725		65,725
2043	65,725		65,725
2044	65,725		65,725
2045	65,725		65,725
2046	65,721		65,721
Total	$1,643,121		$1,643,121

General obligation bonds (Series 2016) –

The annual requirements to amortize the general obligation bonds of the primary government at December 31, 2021 including interest payments of $277,857 are as follows:

F. Long-term debt (Continued):

Year Ending December 31	Government Activities: General Obligation Bonds (Series 2016) Principal	Interest	Total
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	$ 5,585,000	$ 277,857	$ 5,862,857

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, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Estimated postclosure care costs	$ 676,049		$ 41,222	$ 634,827	$ 108,827
Estimated postclosure care costs	1,673,704		30,583	1,643,121	65,725
Net OPEB obligation	25,276,337	$ 9,545,758		34,822,095	
Total	27,626,090	9,545,758	71,805	37,100,043	174,552
General obligation bonds (Series 2016)	6,600,000		1,015,000	5,585,000	1,045,000
Total	6,600,000	-	1,015,000	5,585,000	1,045,000
Total governmental activities	$ 34,226,090	$ 9,545,758	$ 1,086,805	$ 42,685,043	$ 1,219,552

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 $634,827 and this amount is reflected as a liability at December 31, 2021. 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 $1,643,121 and this amount is reflected as a liability at December 31, 2021. 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, 2021, 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 22, 2021 the County borrowed $1,550,000 with a tax anticipation note (TAN). The TAN was paid December 16, 2021, along with $4,861 in interest at 0.86%.

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, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance	Interest Paid
Tax anticipation note (TAN)	$ 0	$ 1,550,000	$ 1,550,000	$ 0	$ 4,861
Total governmental activities	$ 0	$ 1,550,000	$ 1,550,000	$ 0	$ 4,861

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	$ 221,659	$ 100,846	$ 136,158	$ 72,938	$ 235,916	$ 115,656	$ 6,371,527	$ 4,459,253	$ 486,019
Increase (decrease) in reserve	(70,586)	(30,574)	(43,344)	(72,938)	(14,113)	(115,656)	2,735,457	(2,341)	8,944
Restricted fund balance, end of year	$ 151,073	$ 70,272	$ 92,814	$ -	$ 221,803	$ -	$ 9,106,984	$ 4,456,912	$ 494,963

Restricted assets are comprised of the following:

	2021
General Fund:	
Wayne County Drug Interdiction - Cash	$ 70,272
Wayne County Drug Education - Cash	92,814
Wayne County Juvenile Services - Cash	-
Wayne County DFACS Building - Cash	221,803
Wayne County Drug Court Fees - Cash	-
Wayne County Excess Sales - Cash	4,616
Total General Fund	389,505
Total restricted assets	$ 389,505

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, 2021 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
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
2021	252,678	3,289,476	3,327,079	215,075

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, 2021, 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, 2021. 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, 2021.

	Amount	Percentage
Lodging tax receipts	$18,096	100%
Disbursements to Wayne County Board of Tourism for promotion of tourism	18,096	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, 2021, there were 242 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 2021 year, the County contributed $380,944 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 one (101) plan members invest their contributions ($298,496 for 2021) in annuity contracts with Nationwide Insurance Company. Seventy-five (75) plan members invest their contributions ($174,727 for 2021) 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 eighteen (18) 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, 2021, retirees receiving benefits paid $47,339, 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 $382,423, 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, 2021. 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	2.12%
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 2.12%, the Bond Buyer 20-year Bond GO Index rate published closest to, but not later than, the measurement date of January 1, 2021. The discount rate decreased from 2.74% in the previous fiscal year to 2.12% 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, 2020	$ 25,276,337	$ -	$ 25,276,337
Changes for the year:			
Service cost	546,444		546,444
Interest	702,340		702,340
Benefit changes			
Differences between expected and actual experience	1,907,269		1,907,269
Assumption changes	6,772,128		6,772,128
Contributions - employer		382,423	(382,423)
Net investment income			
Benefit payments	(382,423)	(382,423)	-
Administrative expense			
Net changes	9,545,758		9,545,758
Balances at December 31, 2021	$ 34,822,095	$ -	$ 34,822,095

Sensitivity of Net OPEB Liability to Changes in Discount Rate

The following presents the net OPEB liability using the discount rate of 2.12%, as well as what the net OPEB liability would be if it were calculated using a discount rate one percentage point lower (1.12%) or one percentage point higher (3.12%) than the current rate:

	1% Decrease 1.12%	Current Rate 2.12%	1% Increase 3.12%
Net OPEB liability	$43,431,555	$34,822,095	$28,310,719

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

For the year ended December 31, 2021, the County recognized OPEB expense of $3,145,711. At December 31, 2021, 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	$ 1,692,416	$ 717,180
Change in assumption	10,241,657	1,803,610
Net difference between projected and actual earnings on OPEB plan investments	-	-
Total	$ 11,934,073	$ 2,520,790

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
2022	$ 1,848,979	$ (437,462)	$ 1,411,517
2023	1,848,979	(437,462)	1,411,517
2024	1,848,979	(437,462)	1,411,517
2025	1,848,979	(437,462)	1,411,517
Thereafter	4,538,157	(770,942)	3,767,215
Total	$11,934,073	$(2,520,790)	$ 9,413,283

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, 2021

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	$ 14,305,974	$ 14,460,047	$ 15,279,142	$ 819,095
Other taxes	3,933,385	4,480,213	4,606,457	126,244
Licenses and permits	254,000	318,477	264,950	(53,527)
Intergovernmental revenue	1,102,300	1,563,988	1,097,352	(466,636)
Charges for services	2,909,250	3,186,846	3,297,149	110,303
Fines and fees	766,075	888,769	893,548	4,779
Investment income	20,000	2,428	2,512	84
Other revenue	499,405	1,194,895	2,188,508	993,613
TOTAL REVENUES	23,790,389	26,095,663	27,629,618	1,533,955
EXPENDITURES:				
GENERAL GOVERNMENT:				
ELECTIONS:				
Personal services and employee benefits	30,154	35,864	34,059	(1,805)
Purchased/contract services	31,540	20,875	15,912	(4,963)
Supplies	7,700	6,400	4,965	(1,435)
Capital outlays	11,000	1,800	682	(1,118)
Total elections	80,394	64,939	55,618	(9,321)
REGISTRAR:				
Personal services and employee benefits	67,087	52,137	43,910	(8,227)
Purchased/contract services	25,386	10,226	7,862	(2,364)
Supplies	4,050	1,640	1,404	(236)
Capital outlays	2,500	1,500	1,398	(102)
Interdepartmental charges	20,435	46,000	46,950	950
Total registrar	119,458	111,503	101,524	(9,979)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
FINANCIAL ADMINISTRATION:				
Personal services and employee benefits	$ 410,852	$ 402,425	$ 397,193	$ (5,232)
Purchased/contract services	307,018	265,796	305,922	40,126
Supplies	12,350	11,070	8,325	(2,745)
Capital outlays	6,400	840	720	(120)
Interdepartmental charges	77,804	190,200	294,030	103,830
Other costs	521,000	1,741,701	348,829	(1,392,872)
Debt service	300,000	300,000	4,861	(295,139)
Total financial administration	1,635,424	2,912,032	1,359,880	(1,552,152)
TAX COMMISSIONER:				
Personal services and employee benefits	304,596	352,668	271,267	(81,401)
Purchased/contract services	125,464	86,169	68,601	(17,568)
Supplies	7,700	7,650	5,269	(2,381)
Capital outlays	4,000	5,000	3,672	(1,328)
Interdepartmental charges	68,392	89,000	71,261	(17,739)
Total tax commissioner	510,152	540,487	420,070	(120,417)
TAX ASSESSOR:				
Personal services and employee benefits	336,974	314,961	275,226	(39,735)
Purchased/contract services	186,656	150,477	121,750	(28,727)
Supplies	11,800	9,550	6,650	(2,900)
Capital outlays	4,000	2,000	1,264	(736)
Interdepartmental charges	102,823	150,000	42,641	(107,359)
Total tax assessor	642,253	626,988	447,531	(179,457)
GOVERNMENT BUILDINGS & PLANTS:				
Personal services and employee benefits	339,391	293,232	268,334	(24,898)
Purchased/contract services	46,974	57,874	53,980	(3,894)
Supplies	55,850	60,150	57,390	(2,760)
Capital outlay	13,500	2,500	2,386	(114)
Interdepartmental charges	103,471	122,000	108,935	(13,065)
Total government buildings	559,186	535,756	491,025	(44,731)
TOTAL GENERAL GOVERNMENT	3,546,867	4,791,705	2,875,648	(1,916,057)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
JUDICIARY:				
JUDICIAL ADMINISTRATION:				
Personal services and employee benefits	$ 468,306	$ 488,885	$ 477,989	$ (10,896)
Purchased/contract services	329,540	242,305	207,217	(35,088)
Supplies	33,420	34,800	28,103	(6,697)
Capital outlays	10,700	5,000	2,474	(2,526)
Interdepartmental charges	47,667	107,035	71,852	(35,183)
Total judicial administration	889,633	878,025	787,635	(90,390)
STATE AND SUPERIOR COURTS:				
Personal services and employee benefits	439,100	464,715	423,244	(41,471)
Purchased/contract services	336,645	268,629	204,816	(63,813)
Supplies	46,250	43,000	35,692	(7,308)
Capital outlays	7,000	-	-	-
Interdepartmental charges	10,814	10,000	6,232	(3,768)
Other costs	33,831	33,832	33,831	(1)
Total state and superior courts	873,640	820,176	703,815	(116,361)
DISTRICT ATTORNEY:				
Personal services and employee benefits	9,043	9,043	2,961	(6,082)
Purchased/contract services	1,327	4,640	4,164	(476)
Supplies	-	100	39	(61)
Other costs	185,200	185,200	185,000	(200)
Total district attorney	195,570	198,983	192,164	(6,819)
MAGISTRATE COURT:				
Personal services and employee benefits	216,041	223,441	219,652	(3,789)
Purchased/contract services	44,555	41,555	39,741	(1,814)
Supplies	4,250	1,300	1,218	(82)
Capital outlays	1,200	625	598	(27)
Interdepartmental charges	8,764	18,000	18,170	170
Total magistrate court	274,810	284,921	279,379	(5,542)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
PROBATE COURT:				
Personal services and employee benefits	$ 223,658	$ 221,483	$ 214,600	$ (6,883)
Purchased/contract services	43,920	49,250	37,691	(11,559)
Supplies	4,050	4,550	3,607	(943)
Capital outlays	6,300	3,800	2,607	(1,193)
Interdepartmental charges	87,465	60,000	33,763	(26,237)
Total probate court	365,393	339,083	292,268	(46,815)
JUVENILE COURT:				
Personal services and employee benefits	135,403	100,087	88,817	(11,270)
Purchased/contract services	95,574	95,574	80,690	(14,884)
Supplies	-	-	-	-
Total juvenile court	230,977	195,661	169,507	(26,154)
PUBLIC DEFENDER:				
Personal services and employee benefits	-	-	2,519	2,519
Purchased/contract services	5,455	5,455	711	(4,744)
Other costs	187,287	187,287	188,503	1,216
Total public defender	192,742	192,742	189,214	(3,528)
DRUG COURT:				
Purchased/contract services	100,000	100,000	100,000	-
Total drug court	100,000	100,000	100,000	-
TOTAL JUDICIARY	3,122,765	3,009,591	2,713,982	(295,609)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
PUBLIC SAFETY:				
SHERIFF:				
Personal services and employee benefits	$ 2,487,510	$ 2,517,337	$ 2,507,454	$ (9,883)
Purchased/contract services	305,695	396,380	397,305	925
Supplies	274,100	245,550	272,391	26,841
Capital outlays	170,500	124,541	121,810	(2,731)
Interdepartmental charges	264,551	628,045	463,407	(164,638)
Total sheriff	3,502,356	3,911,853	3,762,367	(149,486)
JAIL:				
Personal services and employee benefits	1,210,177	1,274,250	1,264,662	(9,588)
Purchased/contract services	463,880	521,980	536,208	14,228
Supplies	492,000	475,000	474,411	(589)
Capital outlays	71,000	96,000	95,035	(965)
Interdepartmental charges	155,158	378,009	350,446	(27,563)
Other costs	20,000	1,000	450	(550)
Total jail	2,412,215	2,746,239	2,721,212	(25,027)
OTHER PUBLIC SAFETY:				
Personal services and employee benefits	41,101	42,205	39,440	(2,765)
Purchased/contract services	7,500	5,220	1,769	(3,451)
Supplies	37,500	11,196	4,448	(6,748)
Capital outlays	5,700	2,700	875	(1,825)
Other costs	-	37,500	37,500	-
Total other public safety	91,801	98,821	84,032	(14,789)
RURAL FIRE DEPARTMENTS:				
Personal services and employee benefits	26,000	20,950	15,740	(5,210)
Purchased/contract services	90,104	95,629	75,615	(20,014)
Supplies	27,300	24,775	11,584	(13,191)
Capital outlays	9,000	3,000	-	(3,000)
Other costs	23,237	22,287	20,770	(1,517)
Total rural fire departments	175,641	166,641	123,709	(42,932)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
EMERGENCY MEDICAL SERVICES:				
Personal services and employee benefits	$ 1,006,777	$ 1,100,226	$ 1,086,528	$ (13,698)
Purchased/contract services	160,276	165,960	160,189	(5,771)
Supplies	114,300	128,600	121,367	(7,233)
Capital outlays	42,000	42,100	41,733	(367)
Interdepartmental charges	129,862	338,153	248,480	(89,673)
Total emergency medical services	1,453,215	1,775,039	1,658,297	(116,742)
CORONER:				
Personal services and employee benefits	33,354	37,104	35,843	(1,261)
Purchased/contract services	14,487	13,665	10,820	(2,845)
Supplies	4,300	4,300	3,276	(1,024)
Capital outlays	0	-	0	-
Intergovernmental charges	80,860	77,932	96,017	18,085
Total coroner	133,001	133,001	145,956	12,955
EMERGENCY MANAGEMENT AGENCY:				
Personal services and employee benefits	40,689	86,540	84,429	(2,111)
Purchased/contract services	29,830	25,125	16,477	(8,648)
Supplies	15,550	17,150	8,585	(8,565)
Capital outlays	22,500	19,000	18,900	(100)
Interdepartmental charges	3,354	23,000	26,856	3,856
Total emergency management agency	111,923	170,815	155,247	(15,568)
TOTAL PUBLIC SAFETY	7,880,152	9,002,409	8,650,820	(351,589)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
PUBLIC WORKS:				
HIGHWAYS AND STREETS:				
Personal services and employee benefits	$ 1,570,527	$ 1,509,368	$ 1,535,440	$ 26,072
Purchased/contract services	501,448	724,536	703,425	(21,111)
Supplies	267,350	339,912	335,177	(4,735)
Capital outlays	42,600	22,000	49,100	27,100
Interdepartmental charges	469,056	858,586	759,807	(98,779)
Total highways and streets	2,850,981	3,454,402	3,382,949	(71,453)
SOLID WASTE & RECYCLING -				
Purchased/contract services	1,143,100	1,215,000	1,168,555	(46,445)
Total solid waste & recycling	1,143,100	1,215,000	1,168,555	(46,445)
COUNTY SHOP:				
Personal services and employee benefits	360,898	329,573	320,819	(8,754)
Purchased/contract services	47,923	44,048	35,324	(8,724)
Supplies	87,350	49,050	31,246	(17,804)
Capital outlays	10,500	11,000	8,940	(2,060)
Interdepartmental charges	113,378	120,378	133,605	13,227
Other costs	182,000	248,000	244,012	(3,988)
Total county shop	802,049	802,049	773,946	(28,103)
TOTAL PUBLIC WORKS	4,796,130	5,471,451	5,325,450	(146,001)
HEALTH AND WELFARE:				
PUBLIC HEALTH ADMINISTRATION:				
Purchased/contract services	4,610	23,250	15,648	(7,602)
Supplies	1,000	810	235	(575)
Other costs	10,000	103,225	103,225	-
Total public health administration	15,610	127,285	119,108	(8,177)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
WELFARE ADMINISTRATION:				
Purchased/contract services	$ 3,800	$ 14,600	$ 10,678	$ (3,922)
Supplies	-			-
Other costs	-	10,000	965	(9,035)
Total welfare administration	3,800	24,600	11,643	(12,957)
COMMUNITY SERVICES:				
Personal services and employee benefits	307,905	286,772	281,251	(5,521)
Purchased/contract services	90,468	87,200	73,133	(14,067)
Supplies	136,300	119,400	111,648	(7,752)
Capital outlays	27,960	4,700	57,002	52,302
Interdepartmental charges	10,308	29,628	27,174	(2,454)
Total community services	572,941	527,700	550,208	22,508
TOTAL HEALTH AND WELFARE	592,351	679,585	680,959	1,374
CULTURE AND RECREATION:				
RECREATION:				
Personal services and employee benefits	466,379	436,644	436,159	(485)
Purchased/contract services	260,400	311,950	299,265	(12,685)
Supplies	339,600	347,100	338,925	(8,175)
Capital outlays	285,700	234,200	231,803	(2,397)
Interdepartmental charges	77,650	99,835	51,028	(48,807)
Total recreation	1,429,729	1,429,729	1,357,180	(72,549)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

	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	1,579,729	1,579,729	1,507,180	(72,549)
HOUSING AND DEVELOPMENT:				
FOREST RESOURCES:				
Personal services and employee benefits	145,366	148,790	138,447	(10,343)
Purchased/contract services	53,794	56,044	43,747	(12,297)
Supplies	16,080	16,480	13,681	(2,799)
Capital outlays	2,500	1,000	1,000	-
Interdepartmental charges	25,998	29,712	27,923	(1,789)
Other costs	90,575	82,288	73,751	(8,537)
Total forest resources	334,313	334,314	298,549	(35,765)
BUILDING INSPECTION:				
Personal services and employee benefits	83,970	84,786	82,733	(2,053)
Purchased/contract services	9,767	12,192	11,217	(975)
Supplies	4,280	4,425	3,704	(721)
Capital outlay	500	-	-	-
Interdepartmental charges	3,425	24,627	25,929	1,302
Total building inspection	101,942	126,030	123,583	(2,447)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
ECONOMIC DEVELOPMENT:				
Purchased/contract services	$ 34,365	$ 19,365	$ 19,365	$ -
Other costs	300,000	300,000	300,000	-
Total economic development	334,365	319,365	319,365	-
AIRPORT:				
Purchased/contract services	44,250	53,250	49,799	(3,451)
Supplies	139,600	129,600	127,289	(2,311)
Capital outlays	900,954	357,100	350,021	(7,079)
Total airport	1,084,804	539,950	527,109	(12,841)
TOTAL HOUSING AND DEVELOPMENT	1,855,424	1,319,659	1,268,606	(51,053)
TOTAL EXPENDITURES	23,373,418	25,854,129	23,022,645	(2,831,484)
EXCESS (DEFFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	416,971	241,534	4,606,973	4,365,439
OTHER FINANCING SOURCES (USES):				
TRANSFERS (out)	(416,971)	(241,534)	(130,939)	110,595
Total other financing sources and (uses)	(416,971)	(241,534)	(130,939)	110,595
NET CHANGE IN FUND BALANCES	-	-	4,476,034	4,476,034
FUND BALANCES, BEGINNING	13,869,475	13,869,475	13,869,475	13,869,475
FUND BALANCES, ENDING	$ 13,869,475	$ 13,869,475	$ 18,345,509	$ 18,345,509

SCHEDULE 2

WAYNE COUNTY, GEORGIA
SCHEDULE OF CHANGES IN WAYNE COUNTY, GEORGIA'S OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31, 2021

	2021	2020	2019	2018
Total OPEB Liability				
Service Cost	$ 546,444	$ 468,458	$ 556,674	$ 486,808
Interest	702,340	838,036	766,045	747,120
Benefit changes	-	-	-	-
Difference between expected and actual experience	1,907,269	(931,818)	(42,063)	34,649
Change of assumptions	6,772,128	4,755,981	(2,738,122)	1,432,080
Benefit payments including refunds of member contributions	(382,423)	(582,612)	(164,608)	(228,612)
Net Change in Total OPEB Liability	9,545,758	4,548,045	(1,622,074)	2,472,045
Total OPEB Liability - Beginning	25,276,337	20,728,292	22,350,366	19,878,321
Total OPEB Liability - Ending	$ 34,822,095	$ 25,276,337	$ 20,728,292	$ 22,350,366
Plan Fiduciary Net Position				
Contributions - Employer	382,423	582,612	164,608	228,612
Contributions - Employee				
Net Investment Income				
Benefit payments including refunds of employee contributions	(382,423)	(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	$ 34,822,095	$ 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%	0.00%
Covered - Employee Payroll	4,314,395	4,314,395	5,017,934	5,017,934
Wayne County, Georgia's Net OPEB Liability as a Percentage of Covered - Employee Payroll	807.11%	585.86%	413.08%	445.41%

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, 2021, the following supplemental increases and decreases in budget appropriations were approved:

Fund Type	Original Appropriations	Supplemental Appropriations	Supplemental Decreases	Final Appropriations
General	$ 23,790,389	$ 2,305,274	$ -	$ 26,095,663
Special Revenue	573,448	-	(590)	572,858
Debt Service	1,133,195	-	-	1,133,195

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

GOVERNMENTAL FUNDS:	BUDGETARY AMOUNT	ACTUAL AMOUNT	VARIANCE WITH FINAL BUDGET
GENERAL FUND			
GENERAL GOVERNMENT -			
Financial Administration:			
Purchased/contract services	$ 265,796	$ 305,922	$ 40,126
Interdepartmental charges	190,200	294,030	103,830
JUDICIARY -			
Public Defender -			
Personal services and employee benefits	-	2,519	2,519
PUBLIC SAFETY:			
Sheriff:			
Purchased/contract services	396,380	397,305	925
Supplies	245,550	272,391	26,841
Coroner -			
Interdepartmental charges	77,932	96,017	18,085
Emergency Management Agency -			
Interdepartmental charges	23,000	26,856	3,856
PUBLIC WORKS:			
Highways and Streets -			
Capital outlays	22,000	49,100	27,100
County Shop -			
Interdepartmental charges	120,378	133,605	13,227
HEALTH AND WELFARE -			
Community Services -			
Capital outlays	4,700	57,002	52,302
HOUSING AND DEVELOPMENT -			
Building Inspection -			
Interdepartmental charges	24,627	25,929	1,302
NON-MAJOR FUNDS -			
HOTEL/MOTEL TAX -			
Housing and development -			
Other costs	17,572	18,096	524

C. Deficit fund equity
The County did not have a fund with a deficit fund balance as of December 31, 2021.

SUPPLEMENTARY DATA – COMBINING FUND FINANCIAL SCHEDULES

SCHEDULE 3

WAYNE COUNTY, GEORGIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2021

	Capital Projects	Special Revenue			Total
	2012 SPLOST	Hotel/Motel Tax Fund	Emergency Telephone System	RLF	Non-major Governmental Funds
ASSETS:					
Cash				$213,160	$ 213,160
Receivables		$ 1,939			1,939
Intergovernmental					-
RLF Loans Receivable				281,803	281,803
TOTAL ASSETS	$ -	$ 1,939	$ -	$494,963	$ 496,902
LIABILITIES AND FUND BALANCE					
LIABILITIES-					
Accounts payable		$ 1,939			$ 1,939
Total Liabilities	-	1,939	-	-	1,939
FUND BALANCES:					
Restricted for capital outlay					-
Restricted for economic development				494,963	494,963
Unassigned					-
Total Fund Balance	-	-	-	494,963	494,963
TOTAL LIABILITIES AND FUND BALANCES	$ -	$ 1,939	$ -	$494,963	$ 496,902

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, 2021

	Capital Projects	Special Revenue			Total Non-major Governmental Funds
	2012 SPLOST	Hotel/Motel Tax Fund	Emergency Telephone System	RLF	
REVENUES:					
Taxes		$ 18,096			$ 18,096
Intergovernmental					-
Charges for services			$ 520,857		520,857
Investment income	$ 2			$ 8,944	8,946
Total revenues	2	18,096	520,857	8,944	547,899
EXPENDITURES:					
Current:					
Public safety			879,396		879,396
Housing and development		18,096			18,096
Capital outlay:					
Public works	8				8
Culture and recreation					-
Total expenditures	8	18,096	879,396	-	897,500
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITUES	(6)	-	(358,539)	8,944	(349,601)
OTHER FINANCING SOURCES (USES):					
Transfers in (out)	-	-	358,539	-	358,539
Total other financing sources (uses)	-	-	358,539	-	358,539
NET CHANGES IN FUND BALANCES	(6)	-	-	8,944	8,938
FUND BALANCE, Beginning	6	-	-	486,019	486,025
FUND BALANCE, Ending	$ -	$ -	$ -	$ 494,963	$ 494,963

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, 2021

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
REVENUES –				
Taxes	$ 15,000	$ 17,572	$ 18,096	$ 524
Total revenues	15,000	17,572	18,096	524
EXPENDITURES -				
Housing and development -				
Other costs	15,000	17,572	18,096	524
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, 2021

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
REVENUES –				
Charges for services	$ 519,500	$ 516,338	$ 520,857	$ 4,519
Total revenues	519,500	516,338	520,857	4,519
EXPENDITURES:				
Personal services and employee benefits	579,024	644,311	631,955	(12,356)
Purchased/contract services	168,435	112,935	106,495	(6,440)
Supplies	30,400	29,450	27,996	(1,454)
Capital outlays	52,500	21,000	19,248	(1,752)
Interdepartmental charges	48,096	111,959	103,702	(8,257)
Total expenditures	878,455	919,655	889,396	(30,259)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(358,955)	(403,317)	(368,539)	34,778
OTHER FINANCING SOURCES (USES) -				
Transfer in	358,955	403,317	368,539	(34,778)
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, 2021

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
REVENUES-				
Investment income	$ 38,948	$ 38,948	$ 8,944	$ (30,004)
Total revenues	38,948	38,948	8,944	(30,004)
EXPENDITURES -				
Housing and development -				
Purchased/contract services	38,948	38,948	-	(38,948)
Total expenditures	38,948	38,948	-	(38,948)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	8,944	8,944
OTHER FINANCING SOURCES (USES) –				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	8,944	8,944
FUND BALANCE, Beginning	486,019	486,019	486,019	-
FUND BALANCE, Ending	$ 486,019	$ 486,019	$ 494,963	$ 8,944

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, 2021

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes			$ 97	$ 97
Investment income			907	907
Other revenue	$1,133,195	$1,133,195	959	(1,132,236)
Total revenues	1,133,195	1,133,195	1,963	(1,131,232)
EXPENDITURES-				
Debt service:				
Interest and fiscal charges	118,195	118,195	111,631	(6,564)
Principal	1,015,000	1,015,000	1,015,000	-
Total expenditures	1,133,195	1,133,195	1,126,631	(6,564)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(1,124,668)	(1,124,668)
OTHER FINANCING SOURCES –				
Transfer in/(out)			1,122,327	1,122,327
Total other financing sources (uses)	-	-	1,122,327	1,122,327
NET CHANGE IN FUND BALANCE	-	-	(2,341)	(2,341)
FUND BALANCE, Beginning	4,459,253	4,459,253	4,459,253	-
FUND BALANCE, Ending	$4,459,253	$4,459,253	$4,456,912	$ (2,341)

WAYNE COUNTY, GEORGIA
AGENCY FUNDS
COMBINING SCHEDULE OF FIDUCIARY ASSETS AND LIABILITIES
DECEMBER 31, 2021

	AGENCY FUNDS					
	Tax Commissioner	Clerk of Court	Sheriff's Department	Magistrate Court	Probate Court	Total
ASSETS						
Cash	$ 1,826,671	$ 280,484	$ 100,314	$ 21,411	$ 13,721	$ 2,242,601
Taxes receivable	3,469,754					3,469,754
Total assets	$ 5,296,425	$ 280,484	$ 100,314	$ 21,411	$ 13,721	$ 5,712,355
LIABILITIES						
Due to others	$ 5,296,425	$ 280,484	$ 100,314	$ 21,411	$ 13,721	$ 5,712,355
Total liabilities	$ 5,296,425	$ 280,484	$ 100,314	$ 21,411	$ 13,721	$ 5,712,355

SCHEDULE 10

WAYNE COUNTY, GEORGIA
AGENCY FUNDS
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Beginning Balance	Additions	Deductions	Ending Balance
TAX COMMISSIONER				
Assets:				
Cash	$1,530,034	$39,884,352	$39,587,715	$ 1,826,671
Taxes receivable	3,711,074	39,643,032	39,884,352	$ 3,469,754
Total assets	$5,241,108	$79,527,384	$79,472,067	$ 5,296,425
Liabilities –				
Due to others	$5,241,108	$79,527,384	$79,472,067	$ 5,296,425
CLERK OF COURT				
Assets –				
Cash	$ 265,259	$ 2,418,376	$ 2,403,151	$ 280,484
Liabilities –				
Due to others	$ 265,259	$ 2,418,376	$ 2,403,151	$ 280,484
SHERIFF'S DEPARTMENT				
Assets –				
Cash	$ 96,413	$ 353,712	$ 349,811	$ 100,314
Liabilities –				
Due to others	$ 96,413	$ 353,712	$ 349,811	$ 100,314
MAGISTRATE COURT				
Assets –				
Cash	$ 15,241	$ 175,729	$ 169,559	$ 21,411
Liabilities –				
Due to others	$ 15,241	$ 175,729	$ 169,559	$ 21,411
PROBATE COURT				
Assets –				
Cash	$ 20,977	$ 187,077	$ 194,333	$ 13,721
Liabilities –				
Due to others	$ 20,977	$ 187,077	$ 194,333	$ 13,721
TOTALS – AGENCY FUNDS				
Assets:				
Cash	$1,927,924	$43,019,246	$42,704,569	$ 2,242,601
Taxes receivable	3,711,074	39,643,032	39,884,352	3,469,754
Total assets	$5,638,998	$82,662,278	$82,588,921	$ 5,712,355
Liabilities –				
Due to others	$5,638,998	$82,662,278	$82,588,921	$ 5,712,355

SCHEDULE 11

WAYNE COUNTY, GEORGIA
COMPONENT UNITS – MAJOR AND NON-MAJOR
COMBINING SCHEDULE OF NET POSITION
DECEMBER 31, 2021

	MAJOR HOSPITAL AUTHORITY OF WAYNE COUNTY	NON-MAJOR WAYNE COUNTY INDUSTRIAL AUTHORITY	NON-MAJOR WAYNE COUNTY BOARD OF HEALTH	TOTAL COMPONENT UNITS
ASSETS				
Cash	$ 15,395,000	$ 386,126	$ 993,333	$ 16,774,459
Receivables (net of allowance for uncollectibles)	12,315,000			12,315,000
Inventory, at lower of cost or market	2,552,000			2,552,000
Other current assets	1,174,000			1,174,000
Restricted cash	13,800,000			13,800,000
Due from other governments			88,097	88,097
Capital assets, net of accumulated depreciation				
Land	453,000	4,430,229		4,883,229
Other capital assets	30,659,000	430,160		31,089,160
Other assets	1,749,000	131,798		1,880,798
Total assets	78,097,000	5,378,313	1,081,430	84,556,743
DEFERRED OUTFLOWS OF RESOURSES:				
Deferred loss on refunding	260,000			260,000
Proportionate share of collective deferred outflows of resources			170,503	170,503
Total assets and deferred outflows of resources	78,357,000	5,378,313	1,251,933	84,987,246
LIABILITIES				
Current liabilities:				
Accounts payable	13,601,000		9,281	13,610,281
Accrued expenses	2,909,000	3,676		2,912,676
Non-current liabilities:				
Due within one year	1,390,000		10,621	1,400,621
Due in more than one year	9,686,000		797,069	10,483,069
Total liabilities	27,586,000	3,676	816,971	28,406,647
DEFERRED INFLOWS OF RESOURCES:				
Proportionate share of collective deferred inflows of resources			168,806	168,806
Total liabilities and deferred inflows	27,586,000	3,676	985,777	28,575,453
NET POSITION				
Net investment in capital assets	22,563,000	4,860,390		27,423,390
Restricted:				
Debt service	591,000			591,000
Prior year program income			251,880	251,880
Unrestricted	27,617,000	514,247	14,276	28,145,523
Total net position	$ 50,771,000	$ 5,374,637	$ 266,156	$ 56,411,793

SCHEDULE 12

WAYNE COUNTY, GEORGIA
COMPONENT UNITS – MAJOR AND NON-MAJOR
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Major Hospital Authority of Wayne County	Non-major Wayne County Development Authority	Non-major Wayne County Board of Health	Total Component Units
Component Units:								
Hospital Authority of Wayne County	$ 87,926,000	$94,089,000	$ 8,005,000		$ 14,168,000			$14,168,000
Wayne County Development Authority	288,707		300,000			$ 11,293		11,293
Wayne County Board of Health	993,205	221,216	854,457				$ 82,468	82,468
Total component units	$ 89,207,912	$94,310,216	$ 9,159,457	$ -	$ 14,168,000	$ 11,293	$ 82,468	$14,261,761
General Revenues:								
Unrestricted investment earnings (Loss)					$ (473,000)	$ 316		$ (472,684)
Miscellaneous						70,068	$ 71,034	141,102
Sale of assets						(96,017)		(96,017)
Total general revenues					(473,000)	(25,633)	71,034	(427,599)
Changes in Net Position					13,695,000	(14,340)	$ 153,502	13,834,162
Net Position, Beginning					37,076,000	5,388,977	112,654	42,577,631
Net Position, Ending					$ 50,771,000	$ 5,374,637	$ 266,156	$56,411,793

SCHEDULE 13

WAYNE COUNTY, GEORGIA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULE BY SOURCE
DECEMBER 31, 2021 AND 2020

	2021	2020
Governmental Funds Capital Assets		
Land	$ 3,404,345	$ 3,405,475
Improvements	8,745,815	8,101,070
Buildings	16,088,345	16,169,199
Equipment, vehicles and furniture	9,127,917	9,049,430
Infrastructure	66,706,361	65,090,222
Construction in progress	2,622,748	3,275,863
Total governmental funds capital assets	$ 106,695,531	$ 105,091,259
Investments in Governmental Funds Capital Assets by Source		
General fund	$ 40,448,799	$ 40,235,466
Special revenue funds	2,772,364	2,772,364
Donations	2,541,481	2,541,481
State and federal grants	9,741,391	9,514,901
Capital project funds	51,191,496	50,027,047
Total governmental funds capital assets	$ 106,695,531	$ 105,091,259

SCHEDULE 14

WAYNE COUNTY, GEORGIA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2021

Function and Activity	Land	Improvements	Buildings	Equipment, Vehicles and Furniture	Infrastructure	Construction In Progress	Total
General Government:							
Elections			$ 39,034	$ 207,482			$ 246,516
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	770,203	495,749	-	-	1,619,886
Judicial:							
Judicial Administration	25,086		1,709,110	40,246		27,712	1,802,154
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	-	27,712	2,299,713
Public Safety:							
Sheriff				1,477,196			1,477,196
Law Enforcement Administration	18,815		4,742,312	20,076			4,781,203
Jail	101,370	24,917	3,344,839	434,537		54,175	3,959,838
Other Public Safety	40,792			24,870			65,662
Fire Prevention	35,920		226,523	418,825			681,268
Emergency Medical Services		70,893	372,186	983,324			1,426,403
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	196,897	112,526	8,692,031	3,997,934	-	54,175	13,053,563

SCHEDULE 14

WAYNE COUNTY, GEORGIA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2021

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	$ 3,336,592	$ 66,706,361	$ 2,069,401	$ 72,579,153
Sanitation	234,067						234,067
Maintenance Shop			139,243	116,756			255,999
Total Public Works	590,827	16,522	232,760	3,453,348	66,706,361	2,069,401	73,069,219
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	6,788	34,916	58,128				99,832
Transportation Services			30,000	19,700			49,700
Total Health and Welfare	966,397	92,354	2,425,604	28,824	-	-	3,513,179
Culture/Recreation:							
Recreation	1,045,065	1,339,745	839,114	458,405		121,769	3,804,098
Parks	70,418	840,045	32,075	51,243			993,781
Library			31,767				31,767
Total Culture/Recreation	1,115,483	2,179,790	902,956	509,648	-	121,769	4,829,646
Housing and Development:							
Agriculture Resources			233,761	101,848			335,609
Economic Development	37,110						37,110
Airport	103,593	6,293,369	827,694	349,244		349,691	7,923,591
Building Inspection			12,515	1,500			14,015
Total Housing and Development	140,703	6,293,369	1,073,970	452,592	-	349,691	8,310,325
Total Governmental Funds Capital Assets	$ 3,404,345	$ 8,745,815	$ 16,088,345	$ 9,127,917	$ 66,706,361	$ 2,622,748	$ 106,695,531

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, 2021

Function and Activity	Capital Assets January 1, 2021	Additions	Deductions	Capital Assets December 31, 2021
General Government:				
Elections	$ 252,316		$ 5,800	$ 246,516
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	1,625,686	-	5,800	1,619,886
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
Construction in progress	-	$ 27,712		27,712
Total Judicial	2,272,001	27,712.00	-	2,299,713
Public Safety:				
Sheriff	1,387,378	108,718	18,900	1,477,196
Law Enforcement Administration	4,781,203			4,781,203
Jail	3,921,909	11,575	27,821	3,905,663
Other Public Safety	106,881		41,219	65,662
Fire Prevention	647,268	47,000	13,000	681,268
Emergency Medical Services	1,386,448	39,955		1,426,403
Coroner	38,704			38,704
E-911	405,540			405,540
Emergency Management Agency	217,749			217,749
Construction in progress	-	54,175		54,175
Total Public Safety	12,893,080	261,423	100,940	13,053,563
Public Works:				
Highways and Streets	70,108,588	1,624,514	87,451	71,645,651
Sanitation	234,067			234,067
Maintenance Shop	255,999			255,999
Construction in progress	1,475,818	933,502	1,518,412	890,908
Total Public Works	72,074,472	2,558,016	1,605,863	73,026,625

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, 2021

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		$ 1,130	99,832
Transportation Services	49,700			49,700
Construction in progress	-			-
Total Health and Welfare	3,514,309	-	1,130	3,513,179
Culture/Recreation:				
Recreation	3,662,100	$ 226,400	206,171	3,682,329
Parks	1,014,616		20,835	993,781
Library	31,767			31,767
Construction in progress	-	121,769		121,769
Total Culture/Recreation	4,708,483	348,169	227,006	4,829,646
Housing and Development:				
Agricultural Resources	335,609			335,609
Economic Development	37,110			37,110
Airport	6,952,348	621,552		7,573,900
Building Inspection	14,015			14,015
Construction in progress	664,146	349,691	$ 621,552	392,285
Total Housing and Development	8,003,228	971,243	621,552	8,352,919
Total Governmental Funds Capital Assets	$ 105,091,259	$ 4,166,563	$ 2,562,291	$ 106,695,531

COMPLIANCE SECTION

SCHEDULE 16

WAYNE COUNTY, GEORGIA
REVOLVING LOAN SPECIAL REVENUE FUND
BALANCE SHEET
JUNE 30, 2021 AND JUNE 30, 2020

ASSETS

	2021	2020
Cash	$193,685.95	$154,737.19
RLF Loans Receivable	296,917.67	326,476.38
TOTAL ASSETS	$490,603.62	$481,213.57

LIABILITIES AND FUND BALANCE

LIABILITIES		
FUND BALANCE –		
Restricted for –		
Economic Development	$490,603.62	$481,213.57
TOTAL LIABILITIES AND FUND BALANCE	$490,603.62	$481,213.57

SCHEDULE 17

WAYNE COUNTY, GEORGIA
REVOLVING LOAN SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2021 AND JUNE 30, 2020

	2021	2020
REVENUES -		
Interest earned from RLF loans	$ 9,390.05	$ 10,262.58
Total revenues	9,390.05	10,262.58
EXPENDITURES -		
Housing and Development –		
Purchased/contract services	-	52,748.78
Total expenditures	-	52,748.78
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	9,390.05	(42,486.20)
OTHER FINANCING SOURCES (USES) -		
Transfer in	-	-
Total other financing sources (uses)	-	-
NET CHANGE IN FUND BALANCE	9,390.05	(42,486.20)
FUND BALANCE, Beginning	481,213.57	523,699.77
FUND BALANCE, Ending	$490,603.62	$481,213.57

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, 2021

	Prior Years	Current Year	Total to Date	Project Authorization
2012 SPLOST				
REVENUES:				
Taxes	$ 20,987,563		$ 20,987,563	$ 22,000,000
Investment earnings	34,898	$ 2	34,900	-
Total revenues	21,022,461	2	21,022,463	22,000,000
EXPENDITURES:				
Capital outlay:				
Road and sewer improvements	7,988,237	8	7,988,245	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	10,528,673	8	10,528,681	11,000,000
EXCESS OF REVENUES OVER EXPENDITURES	10,493,788	(6)	10,493,782	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	6	(6)	-	-
FUND BALANCE, Beginning	-	6	-	-
FUND BALANCE, Ending	$ 6	$ -	$ -	$ -

SCHEDULE 19

WAYNE COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
2012 SPLOST:						
County road improvement	$ 4,254,600	$ 3,985,916	$ 3,985,908	$ 8	$ 3,985,916	100.00%
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	$ 21,022,463	$ 21,022,455	$ 8	$ 21,022,463	

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, 2021

	Prior Year	Current Year	Total to Date	Project Authorization
2018 SPLOST				
REVENUES:				
Taxes	$9,820,584	$4,711,701	$14,532,285	$ 21,000,000
Investment earnings	40,813	1,569	42,382	
Total revenues	9,861,397	4,713,270	14,574,667	21,000,000
EXPENDITURES:				
Capital outlay:				
Road and sewer improvements	3,825,815	2,738,492	6,564,307	12,847,800
Fire equipment	15,213	114,376	129,589	700,000
Emergency vehicles	158,480	62,178	220,658	950,000
Recreation	88,473	125,295	213,768	1,500,000
Total expenditures	4,087,981	3,040,341	7,128,322	15,997,800
EXCESS OF REVENUES OVER EXPENDITURES	5,773,416	1,672,929	7,446,345	5,002,200
OTHER FINANCING SOURCES (USES) -				
Transfer out to debt service fund	(2,339,263)	(1,122,327)	(3,461,590)	(5,002,200)
NET CHANGES IN FUND BALANCE	3,434,153	550,602	3,984,755	-
FUND BALANCE, Beginning		3,434,153		
FUND BALANCE, Ending	$3,434,153	$3,984,755	$ 3,984,755	$ -

SCHEDULE 21

WAYNE COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	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	$ 903,756	$ 905,436	19.38%
County recreation	1,500,000	1,500,000	88,473	125,295	213,768	14.25%
Emergency vehicles	950,000	950,000	158,480	62,178	220,658	23.23%
Fire equipment	700,000	700,000	15,213	114,376	129,589	18.51%
Hospital debt	5,002,200	5,002,200	2,339,263	1,122,327	3,461,590	69.20%
City of Jesup road and sewer improvement	7,505,400	7,505,400	3,509,876	1,683,962	5,193,838	69.20%
City of Odum road and sewer improvement	230,000	230,000	108,027	51,828	159,855	69.50%
City of Screven road and sewer improvement	440,000	440,000	206,232	98,946	305,178	69.36%
Total	$21,000,000	$21,000,000	$6,427,244	$4,162,668	$10,589,912	

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, 2021

	Prior Year	Current Year	Total to Date
TSPLOST			
REVENUES:			
Taxes	$22,736,865	$ 958,774	$23,695,639
Intergovernmental	7,178,813	1,145,320	8,324,133
Miscellaneous	2,321,781	544	2,322,325
Total revenues	32,237,459	2,104,638	34,342,097
EXPENDITURES:			
Public Works	3,453,159	1,026,719	4,479,878
Capital outlay -			
Road improvements	25,846,932	1,559,042	27,405,974
Total expenditures	29,300,091	2,585,761	31,885,852
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,937,368	(481,123)	2,456,245
NET CHANGES IN FUND BALANCES	2,937,368	(481,123)	2,456,245
FUND BALANCE, Beginning	-	2,937,368	-
FUND BALANCE, Ending	$ 2,937,368	$2,456,245	$ 2,456,245

SCHEDULE 23

WAYNE COUNTY, GEORGIA
SCHEDULE OF REQUIRED EXPENDITURES
GENERATED BY HOTEL/MOTEL TAX
FOR THE YEAR ENDED DECEMBER 31, 2021

Revenue -	
Hotel/motel taxes	**$18,096**
Expenditures -	
Tourism expenditures	**$18,096**
Percentage of expenditures to revenues	**100%**

SCHEDULE 24

WAYNE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Federal Expenditures
U.S. Department of the Treausry			
Pass through from the Georgia			
Office of Planning and Budgeting			
Coronavirus State and Local			
Fiscal Recovery Funds	21.027	SLT0041/SLT0250	$ 240,500
Total U.S. Department of the Treasury			240,500
U.S. Department of Transportation			
Pass through from the Georgia			
Department of Transportation			
Coronavirus Response and Relief			
Supplemental Appropriations Act	20.106	AP022-90CR-28(305)/T007672	9,000
Total Coronavirus-Related Programs			249,500
U.S. Department of Agriculture			
Pass through from the Georgia Association			
of Conservation District Supervisors			
NRCS Salary Reimbursement	10.901	GACDS-02-20-011	24,800
Total U.S. Department of Agriculture			24,800
U.S. Department of Homeland Security			
Pass through from the Georgia Emergency			
Management Agency			
EMPG Response and Recovery	97.042	OEM21-153	20,615
Disaster Recovery	97.036	FEMA-4338-DR-GA	206,857
Hazard Mitigation	97.039		18,900
Total U.S. Department of Homeland Security			246,372
U.S. Department of Transportation			
Pass through from the Georgia Department			
of Transportation			
Airport Improvement Funds	20.106	T006979/T007729	275,381
Rural Transportation Funds	20.509	T006396/T007196	281,976
Pass through from Georgia Department			
of Natural Resources			
Recreation Trails Program	20.219	NRT-18(21)	173,549
Total U.S. Department of Transportation			739,906
Total Federal Expenditures			$ 1,251,578

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, 2021, and the related notes to the financial statements, which collectively comprise Wayne County, Georgia's basic financial statements and have issued our report thereon dated June 22, 2022.

Report on 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 were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items (1981.1) that we consider to be significant deficiencies.

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

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Wayne County, Georgia's Response to Findings

Government Auditing Standards **requires the auditor to perform limited procedures on the Wayne County, Georgia's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Wayne County, Georgia's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.**

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.



Wayne County, Georgia
June 22, 2022



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, 2021. 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, 2021.

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.



Jesup, Georgia
June 22, 2022

SCHEDULE 25

WAYNE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2021

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
21.027	Coronavirus State and Local Fiscal Recovery Funds

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

WAYNE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2021

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
Jerry Wright
Mike Roberts
James Thomas
Kathy Keith

August 9, 2022

WAYNE COUNTY

FYE December 31, 2021

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, 2022.

c. Commingling SPLOST funds

The County concurs with this finding. The County Commissioner and County Administrator will monitor SPLOST expenditures closely to ensure no amounts are paid out for items that are not approved by the SPLOST referendum.

Sincerely,

Ed Jeffords
County Administrator

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

WAYNE COUNTY, GEORGIA (enter name of government)

Certification of 9-1-1 Expenditures

For the Year Ended 12/31/2021

Line No.		O.C.G.A. Reference:	
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):		
	_X_ Special Revenue Fund _____ Enterprise Fund		
	Expenditures (UCOA Activity 3800)		
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	AT&T, VERIZON, CINGULAR WIRELESS, SOUTHERN LINC		$ 34,289
			$
			$
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
3a	Lease costs	46-5-134(f)(1)(A)	$
3b	Purchase costs	46-5-134(f)(1)(A)	$ 19,248
3c	Maintenance costs	46-5-134(f)(1)(A)	$ 60,049
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2		
5a	Salaries and wages	46-5-134(f)(1)(C)	$ 548,605
5b	Employee benefits	46-5-134(f)(1)(C)	$ 177,051
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 2,451
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	$ 2,568
8	Building used as a public safety answering point:		
8a	Lease costs	46-5-134(f)(1)(F)	$
8b	Purchase costs	46-5-134(f)(1)(F)	$
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:		
9a	Lease costs	46-5-134(f)(1)(G)	$
9b	Purchase costs	46-5-134(f)(1)(G)	$
9c	Maintenance costs	46-5-134(f)(1)(G)	$

WAYNE COUNTY, GEORGIA (enter name of government)

Certification of 9-1-1 Expenditures

For the Year Ended 12/31/2021

Line No.		O.C.G.A. Reference:		
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$	4,468
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:			
11a	Lease costs	46-5-134(f)(1)(I)	$	
11b	Purchase costs	46-5-134(f)(1)(I)	$	
11c	Maintenance costs	46-5-134(f)(1)(I)	$	
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$	4,314
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center			
13a	Lease costs	46-5-134(f)(2)(B)(ii)	$	
13b	Purchase costs	46-5-134(f)(2)(B)(ii)	$	
13c	Maintenance costs	46-5-134(f)(2)(B)(ii)	$	
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	$	
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations			
15a	Lease costs	46-5-134(f)(2)(B)(iv)	$	
15b	Purchase costs	46-5-134(f)(2)(B)(iv)	$	
15c	Maintenance costs	46-5-134(f)(2)(B)(iv)	$	
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems			
16a	Lease costs	46-5-134(f)(2)(B)(v)	$	
16b	Purchase costs	46-5-134(f)(2)(B)(v)	$	
16c	Maintenance costs	46-5-134(f)(2)(B)(v)	$	

WAYNE COUNTY, GEORGIA (enter name of government)

Certification of 9-1-1 Expenditures

For the Year Ended 12/31/2021

Line No.		O.C.G.A. Reference:	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	UTILITIES		$ 24,863
	DUES		$ 1,490
			$
			$
			$
			$
			$
			$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 879,396

Certification of Local Government Officials

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

Signature of Chief Elected Official _____ Date 6/22/2022

Print Name of Chief Elected Official HERSCHELL HIRES

Title of Chief Elected Official CHAIRMAN

Signature of Chief Financial Officer Amanda Hannah Date 6/22/2022

Print Name of Chief Financial Officer AMANDA HANNAH