WAYNE COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2022

WAYNE COUNTY, GEORGIA
TABLE OF CONTENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Exhibit	Pages
FINANCIAL SECTION		
INDEPENDENT AUDITORS' REPORT		1-3
MANAGEMENT'S DISCUSSION AND ANALYSIS		4-12
BASIC FINANCIAL STATEMENTS:		
Government-wide Financial Statements:		13
Statement of Net Position	A	14-15
Statement of Activities	B	16-17
Fund Financial Statements:		18
Governmental Funds:		
Balance Sheet	C	19-20
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	D	21
Statement of Revenues, Expenditures and Changes in Fund Balances	E	22-23
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	F	24
Fiduciary Funds -		
Statement of Fiduciary Assets and Liabilities	G	25
Statement of Changes in Fiduciary Net Position	H	26
Notes to the Basic Financial Statements		27-57
	Schedule	
REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MD&A:		58
Budgetary Comparison Schedule – General Fund	1	59-68
Schedule of Changes in Wayne County, Georgia's OPEB Liability and Related Ratios	2	69
Notes to Required Supplementary Information		70-71
SUPPLEMENTARY DATA- COMBINING FUND FINANCIAL SCHEDULES:		72
Non-major Governmental Funds:		
Combining Balance Sheet	3	73
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	4	74

WAYNE COUNTY, GEORGIA
TABLE OF CONTENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Schedule	Pages
Budgetary Comparison Schedules – Non-major Governmental Funds:		
Hotel/Motel Tax	5	75
Emergency Telephone System	6	76
Revolving Loan Fund	7	77
Budgetary Comparison Schedules – Major Governmental Fund –		
Debt Service	8	78
Agency Funds:		
Combining Schedule of Fiduciary Assets and Liabilities	9	79
Combining Schedule of Changes in Assets and Liabilities	10	80
Component Units – Major and Non-major:		
Combining Schedule of Net Position	11	81
Combining Schedule of Activities	12	82
Capital Assets used in the Operation of Governmental Funds:		
Comparative Schedule by Source	13	83
Schedule by Function and Activity	14	84-85
Schedule of Changes by Function and Activity	15	86-87
COMPLIANCE SECTION		88
Revolving Loan Special Revenue Fund – Balance Sheet	16	89
Revolving Loan Special Revenue Fund – Statement of Revenues, Expenditures, and Changes in Fund Balance	17	90
SPLOST Capital Projects Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (2018)	18	91
Schedule of Projects Constructed with Special Sales Tax Proceeds (2018)	19	92
SPLOST Capital Projects Fund Schedule of Revenues, Expenditures and Changes in Fund Balances (Transportation)	20	93
Schedule of Required Expenditures Generated by Hotel/Motel Tax	21	94
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		95-96
Schedule of Findings and Responses	22	97-98
Corrective Action Plan		99

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, 2022, 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, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Wayne County, Georgia, as of December 31, 2022, 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.

We did not audit the financial statements of The Hospital Authority of Wayne County, which represent 91.4 percent, 89.8 percent, and 97.3 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 1.7 percent, .86 percent, and 1.6 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.

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.

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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. 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, and the schedule of expenditures of special purpose local option sales tax proceeds are presented for purposes of additional analysis and are not a required part of the basic financial statements. 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, and the schedule of expenditures of special purpose local option sales tax proceeds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other 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 19, 2023 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 & Coggy P.C.

Jesup, Georgia
June 19, 2023

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, 2022. 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, 2022 by $69,707,321 (*net position*). Of this amount, ($7,650,156) is reported as unrestricted net position. This is a decrease of $6,876,942 (47.34%) over the previous fiscal year. Total net position increased by $5,581,682 over the previous fiscal year.

- As of December 31, 2022, Wayne County's governmental funds reported combined ending fund balances of $34,143,467. Approximately 60.33% of this total amount or $20,598,717 is reported as unassigned. Approximately 37.47%, or $12,793,720, 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 D9 in the *Notes to the Financial Statements* beginning on pages 35-36.

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 pages 25-26.

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 27-57 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 2022 and 2021

	Governmental Activities		Component Units		Total	
	2022	2021	2022	2021	2022	2021
Current assets	$36,695,415	$35,030,617	$37,121,785	$46,703,556	$ 73,817,200	$ 81,734,173
Capital assets	64,563,757	64,098,915	38,144,127	35,972,389	102,707,884	100,071,304
Other noncurrent assets	412,049	250,885	3,043,432	1,880,798	3,455,481	2,131,683
Total assets	101,671,221	99,380,417	78,309,344	84,556,743	179,980,565	183,937,160
Deferred outflows of resources	10,727,135	11,934,073	510,904	430,503	11,238,039	12,364,576
Current liabilities	2,233,014	3,202,570	12,359,231	17,923,578	14,592,245	21,126,148
Noncurrent liabilities	32,641,783	41,465,491	7,347,258	10,483,069	39,989,041	51,948,560
Total liabilities	34,874,797	44,668,061	19,706,489	28,406,647	54,581,286	73,074,708
Deferred inflows of resources	7,816,238	2,520,790	1,159,433	168,806	8,975,671	2,689,596
Net position:						
Invested in capital assets	64,563,757	64,098,915	29,068,127	27,423,390	93,631,884	91,522,305
Restricted	12,793,720	14,553,822	862,801	842,880	13,656,521	15,396,702
Unrestricted	(7,650,156)	(14,527,098)	28,023,398	28,145,523	20,373,242	13,618,425
Total net position	$69,707,321	$64,125,639	$57,954,326	$56,411,793	$ 127,661,647	$ 120,537,432

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 $69,707,321 at the close of fiscal year 2022. Approximately 93% 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 7% from 100% 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 18.35%. 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 2022 and 2021

	Governmental Activities	
	2022	2021
Revenues:		
Program revenues:		
Charges for services	$ 5,259,867	$ 4,976,504
Operating grants and contributions	3,289,375	3,469,797
Capital grants and contributions	1,349,822	1,690,781
General revenues:		
Property taxes	15,175,293	15,179,568
Local option sales taxes	2,961,847	2,503,408
Special purpose local option sales taxes	5,570,421	4,711,701
Other taxes	3,783,577	3,079,920
Interest & investment earnings	161,849	2,512
Other revenue	1,005,746	2,188,880
Total revenues	38,557,797	37,803,071
Expenses:		
General government	3,242,649	3,213,068
Judicial	3,055,829	3,012,891
Public safety	12,005,266	11,072,529
Public works	11,037,963	12,602,649
Health and welfare	814,814	817,950
Culture and recreation	1,479,532	1,600,569
Housing and development	1,246,848	1,222,276
Interest on long-term debt	93,214	116,492
Total expenses	32,976,115	33,658,424
Increase (decrease) in net position before transfers	5,581,682	4,144,647
Transfers	-	-
Increase (decrease) in net position	5,581,682	4,144,647
Net position - beginning	64,125,639	59,980,992
Net position - ending	$ 69,707,321	$ 64,125,639

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 $34,143,467. Of this amount, $20,598,717 (60.33%) 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 $20,598,717, while total fund balance reached $21,349,747. 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 83.98% of total General Fund expenditures, while total fund balance represents approximately 87.04% of that same amount. The County ended the fiscal year realizing a substantial increase in the overall fund balance in the General Fund by $3,004,238, or approximately 16%. The County increased unassigned fund balance in the General Fund by $2,789,170, or 16%. 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 $1,727,912 under the final amended budget projections, or 6.58%. Revenues exceeded expenditures in the General Fund by $2,562,982, or 10.45% for the fiscal year. Overall, the General Fund actual revenues exceeded the budgeted revenues by $116,553, or 0.43%. The primary causes for the General Fund revenues exceeding expenditures were due to more fiscal oversight.

It is anticipated that the General Fund budget for fiscal year 2023 will stay about the same as fiscal year 2022. 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 2023 aside from the original appropriation. Current General Fund revenues are meeting estimates for fiscal year 2023 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 $64,563,757 in capital assets (net of accumulated depreciation) compared to $64,098,915 in the previous fiscal year. This represents an increase of approximately 0.73%. 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 2022 and 2021

	Governmental Activities	
	2022	2021
Land	$ 3,404,345	$ 3,404,345
Construction in progress	2,274,561	2,622,748
Buildings	16,088,345	16,088,345
Improvements	9,521,101	8,745,815
Equipment, vehicles and furniture	10,547,497	9,127,917
Infrastructure	69,105,439	66,706,361
Leased assets	150,072	-
Total	111,091,360	106,695,531
Accumulated depreciation	(46,527,603)	(42,596,616)
Net capital assets	$ 64,563,757	$ 64,098,915

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 41-42 of this report.

Debt/Capital Leases

On December 31, 2022, Wayne County had a total long-term debt balance outstanding for governmental activities in the amount of $32,641,783, as compared to $41,465,491 the previous fiscal year. Wayne County's outstanding debt for governmental activities has decreased by $8,823,708 during the course of the fiscal year.

Additional information on the County's long-term debt can be found in Note III. F. on pages 44-46 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 2023 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: pdrawdy@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, 2022

	Primary Government		Component Units	
			Major	Non-major
	Governmental Activities	Total	Hospital Authority of Wayne County	Other Component Units Combined
ASSETS				
Cash	$ 30,826,672	$ 30,826,672	$ 8,599,000	$ 1,322,925
Receivables (net of allowance for uncollectibles)	3,894,547	3,894,547	9,431,000	
Inventory			2,496,000	
Prepaids	246,151	246,151	1,337,000	
Restricted cash	562,811	562,811	13,654,000	
Intergovernmental	1,071,259	1,071,259		281,860
Noncurrent receivables:				
Due within one year	93,975	93,975		
Due in more than one year	412,049	412,049		
Capital assets not being depreciated:				
Land	3,404,345	3,404,345	496,000	4,488,686
Construction in progress	2,328,736	2,328,736	492,000	
Capital assets net of accumulated depreciation and amortization:				
Buildings	9,529,870	9,529,870	24,207,000	434,441
Improvements other than buildings	5,189,680	5,189,680		
Equipment, vehicles and furniture	2,099,135	2,099,135	5,970,000	
Infrastructure	41,889,247	41,889,247		
Leased assets	122,744	122,744	2,056,000	
Other assets			2,825,000	218,432
Total Assets	101,671,221	101,671,221	71,563,000	6,746,344
DEFERRED OUTFLOWS OF RESOURCES				
Deferred loss on refunding			204,000	
Proportionate share of collective deferred outflows of resources	10,727,135	10,727,135		306,904
Total assets and deferred outflows of resources	112,398,356	112,398,356	71,767,000	7,053,248

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, 2022

	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	$ 1,998,400	$ 1,998,400	$ 10,090,000	$ 14,862
Accrued interest payments	-	-		
Non-current liabilities:				
Due within one year	234,614	234,614	2,171,000	83,369
Due in more than one year	32,641,783	32,641,783	6,905,000	442,258
Total liabilities	34,874,797	34,874,797	19,166,000	540,489
DEFERRED INFLOWS OF RESOURCES:				
Proportionate share of collective Deferred inflows of resources	7,816,238	7,816,238	573,000	586,433
Total liabilities and deferred Inflows of resources:	42,691,035	42,691,035	19,739,000	1,126,922
NET POSITION				
Net investment in capital assets	64,563,757	64,563,757	24,145,000	4,923,127
Restricted for:				
Prior year program income				270,801
Debt service		-	592,000	
Capital projects	12,290,726	12,290,726		
Economic development	502,994	502,994		
Unrestricted	(7,650,156)	(7,650,156)	27,291,000	732,398
Total net position	$ 69,707,321	$ 69,707,321	$ 52,028,000	$ 5,926,326

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, 2022

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	$ 3,242,649	$ 668,155	$ 5,636	$ 6,490	$ (2,562,368)		
Judicial	3,055,829		104,861		(2,950,968)		
Public safety	12,005,266	3,132,257	2,927,100	47,815	(5,898,094)		
Public works	11,037,963	924,594		1,060,918	(9,052,451)		
Health and welfare	814,814	245,278	225,761	22,000	(321,775)		
Culture and recreation	1,479,532	174,571			(1,304,961)		
Housing and development	1,246,848	115,012	26,017	212,599	(893,220)		
Interest on long-term debt	93,214				(93,214)		
Total primary government	$32,976,115	$ 5,259,867	$ 3,289,375	$ 1,349,822	(23,077,051)		
Component units:							
Hospital Authority of Wayne County	$87,895,000	$89,699,000	$ 532,000			$ 2,336,000	
Other Component units combined	2,179,240	271,456	2,057,012				$ 149,228
Total component units	$90,074,240	$89,970,456	$ 2,589,012	$ -		2,336,000	149,228

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, 2022

	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	$ (23,077,051)	$ 2,336,000	$ 149,228
General revenues:			
Property taxes	15,175,293		
Sales taxes for general purposes	2,961,847		
Special purpose local option sales taxes	5,570,421		
Other taxes	3,783,577		
Unrestricted investment earnings	161,849	(1,248,000)	357
Miscellaneous revenues	1,005,746	169,000	135,948
Sale of capital assets			
Total general revenues	28,658,733	(1,079,000)	136,305
Change in net position	5,581,682	1,257,000	285,533
Net position, Beginning	64,125,639	50,771,000	5,640,793
Net position, Ending	$ 69,707,321	$ 52,028,000	$ 5,926,326

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, 2022

	GENERAL	2018 SPLOST	DEBT SERVICE	TSPLOST	ARP	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS							
Cash	$ 18,014,954	$ 5,149,619		$ 2,710,612	$ 4,699,378	$ 252,109	$ 30,826,672
Receivables (net of allowances for uncollectibles)	3,892,067					2,480	3,894,547
Due from other funds							-
Intergovernmental	475,286	518,107		77,866			1,071,259
Prepaid expenditures	246,151						246,151
Restricted cash	562,811						562,811
RLF Loans Receivable						250,885	250,885
TOTAL ASSETS	$ 23,191,269	$ 5,667,726	$ -	$ 2,788,478	$ 4,699,378	$ 505,474	$ 36,852,325
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	$ 825,923	$ 783,709		81,147		$ 2,480	$ 1,693,259
Due to other funds							-
Other accruals and deferrals	305,144						305,144
Total liabilities	1,131,067	783,709	-	81,147	-	2,480	1,998,403
Deferred Inflows of Resources - Deferred revenue	710,455						710,455
Total Deferred Inflows of Resources	710,455	-	-	-	-	-	710,455

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, 2022

	GENERAL	2018 SPLOST	DEBT SERVICE	TSPLOST	ARP	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Fund Balances:							
Nonspendable -							
Prepaid expenditures	$ 246,151						$ 246,151
Restricted for:							
Economic development						$ 502,994	502,994
Capital outlay		$4,884,017		$2,707,330	4,699,379		12,290,726
Debt service							-
Unrestricted:							
Committed to:							
Drug interdiction	40,147						40,147
Drug education	83,464						83,464
Opiod settlement	188,830						188,830
DFACS expenditures	192,438						192,438
Excess sales	57,932						57,932
Unassigned	20,540,785						20,540,785
Total fund balances	21,349,747	4,884,017	-	2,707,330	4,699,379	502,994	34,143,467
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$23,191,269	$5,667,726	$ -	$2,788,477	$ 4,699,379	$ 505,474	$ 36,852,325

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, 2022

Total Governmental Fund Balances		$ 34,143,467
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 $46,527,603		64,563,757
Other assets are not available to pay for current-period expenditures and therefore are deferred in the funds		710,455
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		10,727,135
Deferred inflows of resources related to other post-employment benefits and leases receivable are not required to be reported in the funds but are required to be reported at the government-wide level		(7,816,238)
Long-term receivables are not receivable in the the current period and therefore are not reported in the funds:		
Leases receivable		255,142
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Postclosure care costs	$ 2,215,410	
Leases payable	88,885	
Other postemployment benefits	30,572,102	
Combined adjustment		(32,876,397)
Net position of Governmental Activities		$ 69,707,321

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, 2022

	GENERAL	2018 SPLOST	DEBT SERVICE	TSPLOST	ARP	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES:							
Property taxes	$15,358,939		$ 15				$ 15,358,954
Other taxes	5,193,711	$5,570,421		$1,525,926		$ 25,787	12,315,845
Licenses and permits	277,871						277,871
Intergovernmental revenues	662,416			987,005	2,906,486		4,555,907
Charges for services	3,607,008					541,325	4,148,333
Fines and fees	879,290						879,290
Investment income	161,849	73,913	1,348			8,031	245,141
Other revenue	949,918		1,364	544			951,826
Total revenues	27,091,002	5,644,334	2,727	2,513,475	2,906,486	575,143	38,733,167
EXPENDITURES:							
Current:							
General government	2,943,249		35				2,943,284
Judiciary	2,777,814						2,777,814
Public safety	10,008,869					976,055	10,984,924
Public works	5,658,721						5,658,721
Health and welfare	684,464						684,464
Culture and recreation	1,269,453						1,269,453
Housing and development	1,185,450					25,787	1,211,237
Debt service:							
Principal			5,585,000				5,585,000
Interest			80,201				80,201
Capital outlay:							
Public safety		36,152					36,152
Public works		876,234		2,262,390		-	3,138,624
Culture and recreation		457,966					457,966
Intergovernmental -							
Public works		2,169,123					2,169,123
Total expenditures	24,528,020	3,539,475	5,665,236	2,262,390	-	1,001,842	36,996,963

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, 2022

	GENERAL	2018 SPLOST	DEBT SERVICE	TSPLOST	ARP	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ 2,562,982	$2,104,859	$(5,662,509)	$ 251,085	$ 2,906,486	$ (426,699)	$ 1,736,204
OTHER FINANCING SOURCES (USES):							
Transfers in	873,091		1,205,597			434,730	2,513,418
Transfers (out)	(434,730)	(1,205,597)			(873,091)		(2,513,418)
Sale of assets	2,895						2,895
Total other financing sources (uses)	441,256	(1,205,597)	1,205,597	-	(873,091)	434,730	2,895
NET CHANGE IN FUND BALANCES	3,004,238	899,262	(4,456,912)	251,085	2,033,395	8,031	1,739,099
FUND BALANCES, BEGINNING	18,345,509	3,984,755	4,456,912	2,456,245	2,665,984	494,963	32,404,368
FUND BALANCES, ENDING	$21,349,747	$4,884,017	$ -	$ 2,707,330	$ 4,699,379	$ 502,994	$ 34,143,467

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, 2022

Net change in fund balances – Total governmental funds		$ 1,739,099
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	$ 4,503,608	
Depreciation expense	(3,973,611)	529,997
Loss on disposal of equipment		(65,155)
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		(183,661)
Deferred outflows of resources that do not provide current financial resources are not reported in the governmental funds:		
Deferred outflows of resources December 31, 2021	(11,934,073)	
Deferred outflows of resources December 31, 2022	10,727,135	(1,206,938)
Deferred inflows of resources that do not consume current financial resources are not reported in the governmental funds:		
Deferred inflows of resources December 31, 2021	2,520,790	
Deferred inflows of resources December 31, 2022	(7,816,238)	(5,295,448)
The issuance of long-term notes (e.g. leases) consumes current financial resources of governmental funds, while the receipt of payments provides current financial resources to governmental funds. Neither transaction, however, has any effect on net position. Current activity:		
Increase (decrease) in leases receivable		255,142
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	5,585,000	
(Increase) decrease in postclosure care obligations	62,538	
(Increase)decrease in lease liability	(88,885)	
(Increase) decrease in other postemployment obligation	4,249,993	9,808,646
Change in net position of Governmental Activities		$ 5,581,682

EXHIBIT G

WAYNE COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
DECEMBER 31, 2022

	CUSTODIAL FUNDS
ASSETS	
Cash	$ 2,102,740
Receivables	2,741,603
Total assets	4,844,343
LIABILITIES	
Due to others	4,844,343
Total liabilities	$ 4,844,343

EXHIBIT H

WAYNE COUNTY, GEORGIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
DECEMBER 31, 2022

	CUSTODIAL FUNDS
ADDITIONS	
Property tax collections	$ 40,992,022
Collections for services	3,313,938
Total contributions	44,305,960
DEDUCTIONS	
Distributions of tax collections	40,992,022
Distributions of collections for services	3,313,938
Total distributions	44,305,960
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	-
NET POSITON - BEGINNING	-
NET POSITION - ENDING	$ -

NOTES TO THE BASIC FINANCIAL STATEMENTS

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

Note		Page
I.	SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	29
	A. Reporting entity	29-30
	B. Government-wide and fund financial statements	31
	C. Measurement focus, basis of accounting and financial statement presentation	31-32
	D. Assets, liabilities, and net position or equity	33
	1. Deposits	33
	2. Receivables and payables	33
	3. Prepaid items	33
	4. Restricted assets	34
	5. Capital assets	34
	6. Compensated absences	34-35
	7. Long-term obligations	35
	8. Leases	35
	9. Fund balance	35-36
	10. Expenditures and expenses	36
	11. Interfund transactions	36
	12. Use of estimates	37
II.	STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY	37
	A. Budgetary information	37
	B. Excess of expenditures over appropriations	37-38
	C. Deficit fund equity	38
III.	DETAILED NOTES OF ALL FUNDS	39
	A. Deposits	39
	B. Receivables	40
	C. Capital assets	41-42
	D. Interfund receivables, payables, and transfers	42-43
	E. Leases	43
	F. Long-term debt	44-46
	G. Postclosure care costs	47
	H. Short-term debt	47
	I. Restriction of fund balances and restricted asset accounts	48-49
IV.	OTHER INFORMATION	49
	A. Risk management	49-50
	B. Contingent liabilities	51
	C. Joint venture	51
	D. Sales tax revenue	52
	E. Hotel/Motel excise tax	52
	F. Employee retirement systems	53-54
	G. Other postemployment benefits	54-57
	H. Subsequent events	57

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, 2022
Millage rate adopted by resolution	September 8, 2022
County tax digest approved by the State of Georgia	September 12, 2022
Real and personal property tax bills rendered	September 15, 2022
Real property tax payment due	November 15, 2022
Tax sales 2015-2021 delinquent real property tax and other assessments	Various

3. Prepaid items

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

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

4. Restricted assets

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

5. Capital assets

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

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

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

6. Compensated absences

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

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

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

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

6. Compensated absences (Continued)

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. Leases

The County is a lessee for noncancellable lease assets. The County recognizes a lease liability and an intangible right-to-use lease asset (lease asset.) At the commencement of the lease, the County measures the lease liability at the present value of payments expected to be made during the lease term. The lease liability is reduced by the principal portion of the lease payments made. The lease asset is measured as the initial amount of the lease liability and amortized on a straight-line basis over its useful life. Lease assets are reported with capital assets and lease liabilities are reported with long-term debt.

The County is a lessor for noncancellable leases. The County recognizes a lease receivable and a deferred inflow of resources. At the commencement of the lease, the County measures the lease receivable as the present value of payments expected to be received during the lease term. The receivable is reduced by principal portion of lease payments received. The deferred inflow of resources is measured as the initial amount of the lease receivable and recognized as revenue over the life of the lease.

Key estimates and judgements include how the County determines the discount rate it uses, the lease term, and lease payments/receipts. The County uses the implicit rate stated in the lease agreement as the discount rate. If there is no stated rate, the County uses its implicit borrowing rate. The lease term includes the noncancellable portion of the lease.

9. 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)

9. 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

10. 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.

11. 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)

12. 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, 2022, 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:			
Interdepartmental charges	$ 57,969	$ 143,383	$ 85,414
Government Buildings & Plants:			
Capital Outlay	-	7,024	7,024
JUDICIARY -			
Judicial Administration:			
Debt service	-	25,668	25,668
Magistrate Court:			
Interdepartmental charges	17,464	19,607	2,143
Probate Court:			
Debt service	-	4,104	4,104

B. Excess of expenditures over appropriations (Continued)

GOVERNMENTAL FUNDS:	BUDGETARY AMOUNT	ACTUAL AMOUNT	VARIANCE WITH FINAL BUDGET
GENERAL FUND			
PUBLIC SAFETY -			
Sheriff:			
Capital outlays	81,500	296,146	214,646
Debt service	-	16,720	16,720
Jail:			
Capital outlays	61,500	226,231	164,731
Debt service	-	2,784	2,784
Rural Fire Departments:			
Capital outlays	31,000	37,026	6,026
Emergency Medical Services:			
Capital outlays	42,000	66,653	24,653
Coroner:			
Interdepartmental charges	185,200	226,194	40,994
PUBLIC WORKS -			
Highways and Streets -			
Capital outlays	25,165	106,697	81,532
Interdepartmental charges	779,499	816,079	36,580
County Shop -			
Supplies	(14,980)	42,376	57,356
Capital outlays	8,300	55,071	46,771
HEALTH AND WELFARE -			
Welfare Administration:			
Purchased/contract services	12,500	21,469	8,969
CULTURE AND RECREATION -			
Recreation:			
Capital outlays	6,700	47,868	41,168
Debt service	-	4,284	4,284
NON-MAJOR FUNDS:			
EMERGENCY TELEPHONE SYSTEM			
Supplies	30,252	31,017	765
Capital outlays	10,000	14,675	4,675
Interdepartmental charges	129,200	146,005	16,805
DEBT SERVICE			
Principal	1,045,000	5,585,000	4,540,000

C. Deficit fund equity

The County did not have a fund with a deficit fund balance as of December 31, 2022.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits

As of December 31, 2022, the County had the following investments:

Investment	Rating	Average Maturity (Days)	Fair Value
Georgia Fund 1	AAAm	46 WAM	$ 15,372,065
Total investments			15,372,065
Cash-checking and certificates of deposit			18,060,363
Total cash and investments			$33,432,428

Reconciliation of financial statements to notes:

Primary Government:	
Cash and investments:	
Governmental activities	$30,766,877
Restricted cash	562,811
Agency funds	2,102,740
Total cash and investments	$33,432,428

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, 2022, 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	$ 2,974,370	$ 509,495	$ 768,201	$ 4,252,066	$ (360,000)	$ 3,892,066	$ 475,286
Nonmajor governmental		253,365		253,365		253,365	
2018 SPLOST							518,107
TSPLOST							77,866
Debt service		212,693		212,693		212,693	
Total	2,974,370	975,553	768,201	4,718,124	$ (360,000)	$ 4,358,124	$ 1,071,259
Less allowance for uncollectibles	(360,000)			(360,000)			
Net receivables	$ 2,614,370	$ 975,553	$ 768,201	$ 4,358,124			

C. Capital Assets

Capital assets activity for the year ended December 31, 2022 was as follows:

Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 3,404,345			$ 3,404,345
Construction in progress	2,622,748	$ 1,138,662	1,432,674	2,328,736
Total capital assets, not being depreciated	6,027,093	1,138,662	1,432,674	5,733,081
Capital assets, being depreciated:				
Improvements	8,745,815	775,286		9,521,101
Buildings	16,088,345			16,088,345
Equipment, vehicles and furniture	9,127,917	1,473,184	107,779	10,493,322
Infrastructure	66,706,361	2,399,078		69,105,439
Leased equipment		150,072		150,072
Total assets, being depreciated	100,668,438	4,797,620	107,779	105,358,279
Less accumulated depreciation for:				
Improvements	3,965,963	365,458		4,331,421
Buildings	6,173,566	384,909		6,558,475
Equipment, vehicles and furniture	7,809,637	627,174	42,624	8,394,187
Infrastructure	24,647,450	2,568,742		27,216,192
Leased equipment		27,328		27,328
Total accumulated depreciation	42,596,616	3,973,611	42,624	46,527,603
Total capital assets, being depreciated, net	58,071,822	824,009	65,155	58,830,676
Net Governmental Activities Capital Assets	$ 64,098,915	$ 1,962,671	$ 1,497,829	$ 64,563,757

C. Capital Assets (Continued)

Depreciation expense was charged to governmental activities as follows:

General government	$ 66,395
Judiciary	33,388
Public safety	494,257
Public works	2,862,455
Health and welfare	77,541
Culture/recreation	171,644
Housing and development	267,931
Total depreciation expense	$3,973,611

D. Interfund receivables, payables, and transfers

The County did not have interfund receivable and payable balances at December 31, 2022.

These balances represented 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 was repaid in the current year.

The payable from General fund to the 2018 SPLOST Fund was for Culvert pipe that was purchased by the SPLOST fund but sold and receipted into the General fund. As state law states, these funds should not be commingled in any other funds. The payable 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		$ 434,730
2018 SPLOST to debt service		1,205,597
Debt service from capital projects	$1,205,597	
ARP to General Fund		873,091
General Fund from ARP	873,091	
Non-major Fund:		
Special revenue – Emergency telephone system from General	434,730	
Total	$2,513,418	$2,513,418

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. Lessor Leases

The County is a lessor for a residential property. The lease is for twelve months with an additional twelve-month renewal period. The lease provides for a monthly lease payment at a fixed rate. The County is also a lessor for property occupied by the Department of Human Services Division of Family and Children Services. The lease is for five years at a fixed monthly rate.

F. Long-term debt

Governmental Activities:

General Fund – Public Works

The County has accrued $1,940,515 in estimated postclosure care costs to provide for the postclosure costs of a landfill. The amount outstanding is $573,337 payable annually through 2027, non-interest bearing.

The County has accrued $150,135 in estimated postclosure care costs to provide for the postclosure costs of a recent landfill closure. The amount outstanding is $1,642,073 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.

Estimated postclosure care costs-

The annual requirements to amortize postclosure care costs outstanding of the primary government at December 31, 2022 are as follows:

	Governmental Activities		
Year Ending	Estimated Postclosure Care Costs		
December 31	Principal	Interest	Total
2023	$118,621		$118,621
2024	118,621		118,621
2025	118,621		118,621
2026	118,621		118,621
2027	98,853		98,853
Total	$573,337		$573,337

F. Long-term debt (Continued):

Year Ending December 31	Governmental Activites Estimated Postclosure Care Costs Principal	Interest	Total
2023	$ 68,420		$ 68,420
2024	68,420		68,420
2025	68,420		68,420
2026	68,420		68,420
2027	68,420		68,420
2028	68,420		68,420
2029	68,420		68,420
2030	68,420		68,420
2031	68,420		68,420
2032	68,420		68,420
2033	68,420		68,420
2034	68,420		68,420
2035	68,420		68,420
2036	68,420		68,420
2037	68,420		68,420
2038	68,420		68,420
2039	68,420		68,420
2040	68,420		68,420
2041	68,420		68,420
2042	68,420		68,420
2043	68,420		68,420
2044	68,420		68,420
2045	68,420		68,420
2046	68,413		68,413
Total	$1,642,073		$1,642,073

F. Long-term debt (Continued):

	Governmental Activities		
Year Ending	Leases		
December 31	Principal	Interest	Total
2023	$ 47,573	$ 2,725	$ 50,298
2024	19,696	1,379	21,075
2025	13,605	628	14,233
2026	8,011	167	8,178
Total	$ 88,885	$ 4,899	$ 93,784

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, 2022:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Estimated postclosure care costs	$ 634,827		$ 61,490	$ 573,337	$ 118,621
Estimated postclosure care costs	1,643,121		1,048	1,642,073	68,420
Net OPEB obligation	34,822,095		4,249,993	30,572,102	
Leases		$ 150,072	61,187	88,885	47,573
Total	37,100,043	150,072	4,373,718	32,876,397	234,614
General obligation bonds (Series 2016)	5,585,000		5,585,000	-	
Total	5,585,000	-	5,585,000	-	-
Total governmental activities	$ 42,685,043	$ 150,072	$ 9,958,718	$ 32,876,397	$ 234,614

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 $573,337 and this amount is reflected as a liability at December 31, 2022. 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 $1,642,073 and this amount is reflected as a liability at December 31, 2022. 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, 2022, 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 27, 2022 the County borrowed $1,050,000 with a tax anticipation note (TAN). The TAN was paid December 8, 2022, along with $8,102 in interest at 0.77%.

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, 2022:

	Beginning Balance	Additions	Reductions	Ending Balance	Interest Paid
Tax anticipation note (TAN)	$ 0	$ 1,050,000	$ 1,050,000	$ 0	$ 8,102
Total governmental activities	$ 0	$ 1,050,000	$ 1,050,000	$ 0	$ 8,102

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 drug expenditures – restricted for purchases of equipment and supplies to combat opioid misuse.

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

Committed to excess tax sales – restricted for purposes of repaying excess tax sale claims.

Restrict for capital outlay – restricted for projects financed by SPLOST, TSPLOST, and ARP 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 Drug Expenditures	Restrict for DFACS Expenditures	Restrict for Excess Tax Sales	Restrict for Capital Outlay	Restrict for Debt Service	Restrict for Economic Development
Restricted fund balance, beginning of year	$ 151,073	$ 70,272	$ 92,814	$ -	$ 221,803	$ -	$ 9,106,984	$ 4,456,912	$ 494,963
Increase (decrease) in reserve	95,078	(30,125)	(9,350)	188,830	(29,365)	57,932	3,183,741	(4,456,912)	8,031
Restricted fund balance, end of year	$ 246,151	$ 40,147	$ 83,464	$ 188,830	$ 192,438	$ 57,932	$ 12,290,725	$ -	$ 502,994

Restricted assets are comprised of the following:

	2022
General Fund:	
Wayne County Drug Interdiction - Cash	$ 40,147
Wayne County Drug Education - Cash	83,464
Wayne County Opioid Settlements - Cash	188,830
Wayne County DFACS Building - Cash	192,438
Wayne County Excess Sales - Cash	57,932
Total General Fund	562,811
Total restricted assets	$ 562,811

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, 2022 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, 2014 resulted from the following:

December 31	Beginning Liability	Current Year Claims and changes in Estimates	Claim Payments	Ending Liability
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
2022	215,075	2,625,373	2,508,760	331,688

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, 2022, the County-guaranteed bonds outstanding were as follows:

Description	Balance
Series 2015 revenue bonds of Hospital Authority of Wayne County	$7,685,000

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 $18,859 to the RC for the year ended December 31, 2022. 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

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, 2022.

	Amount	Percentage
Lodging tax receipts	$25,787	100%
Disbursements to Wayne County Board of Tourism for promotion of tourism	25,787	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, 2022, there were 240 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 2022 year, the County contributed $437,231 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. Seventy-seven (77) plan members invest their contributions ($206,226 for 2022) in annuity contracts with Nationwide Insurance Company. One hundred and thirteen (113) plan members invest their contributions ($308,156 for 2022) 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 fourteen (14) 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, 2022, retirees receiving benefits paid $37,081, 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 $162,015, 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, 2022. 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, 2022, 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	2.06%
Healthcare cost trend rates	
Pre-Medicare	7.00% trended down to 4.50% by 2032
Medicare	5.125% trended down to 4.50% by 2025
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 2.06%, the Bond Buyer 20-year Bond GO Index rate published closest to, but not later than, the measurement date of January 1, 2022. The discount rate decreased from 2.12% in the previous fiscal year to 2.06% 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, 2021	$ 34,822,095	$ -	$ 34,822,095
Changes for the year:			
Service cost	825,260		825,260
Interest	754,016		754,016
Benefit changes			
Differences between expected and actual experience	(6,418,858)		(6,418,858)
Assumption changes	751,604		751,604
Contributions - employer		162,015	(162,015)
Net investment income			
Benefit payments	(162,015)	(162,015)	-
Administrative expense			
Net changes	(4,249,993)		(4,249,993)
Balances at December 31, 2022	$ 30,572,102	$ -	$ 30,572,102

Sensitivity of Net OPEB Liability to Changes in Discount Rate

The following presents the net OPEB liability using the discount rate of 2.06%, as well as what the net OPEB liability would be if it were calculated using a discount rate one percentage point lower (1.06%) or one percentage point higher (3.06%) than the current rate:

	1% Decrease 1.06%	Current Rate 2.06%	1% Increase 3.06%
Net OPEB liability	$38,075,075	$30,572,102	$24,888,365

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

For the year ended December 31, 2022, the County recognized OPEB expense of $2,665,634. At December 31, 2022, 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	$ 1,454,740	$ 6,074,386
Change in assumption	9,272,395	1,492,106
Net difference between projected and actual earnings on OPEB plan investments	-	-
Total	$ 10,727,135	$ 7,566,492

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
2023	$ 1,022,848	$ (437,462)	$ 585,386
2024	1,022,848	(437,462)	585,386
2025	1,022,848	(437,462)	585,386
2026	987,801	(437,462)	550,339
Thereafter	6,670,790	(5,816,644)	854,146
Total	$10,727,135	$(7,566,492)	$ 3,160,643

H. Subsequent Events

Subsequent to year-end, Ed Jeffords stepped down and Paul Drawdy was hired as County Administrator.

REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MD&A

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	$ 14,868,666	$ 15,315,289	$ 15,358,939	$ 43,650
Other taxes	4,203,250	4,272,620	5,193,711	921,091
Licenses and permits	327,000	364,439	277,871	(86,568)
Intergovernmental revenue	2,141,000	1,610,955	662,416	(948,539)
Charges for services	2,977,663	3,567,391	3,607,008	39,617
Fines and fees	921,650	981,650	879,290	(102,360)
Investment income	20,000	109,679	161,849	52,170
Other revenue	644,750	752,426	949,918	197,492
TOTAL REVENUES	26,103,979	26,974,449	27,091,002	116,553
EXPENDITURES:				
GENERAL GOVERNMENT:				
ELECTIONS:				
Personal services and employee benefits	146,932	140,000	105,868	(34,132)
Purchased/contract services	67,450	50,063	25,213	(24,850)
Supplies	11,400	15,200	13,412	(1,788)
Capital outlays	13,000	19,218	19,024	(194)
Interdepartmental charges	5,000	5,000	-	(5,000)
Total elections	243,782	229,481	163,517	(65,964)
REGISTRAR:				
Personal services and employee benefits	72,976	73,611	54,529	(19,082)
Purchased/contract services	25,386	18,985	17,792	(1,193)
Supplies	4,050	4,050	2,090	(1,960)
Capital outlays	2,500	1,969	501	(1,468)
Interdepartmental charges	20,000	46,297	45,123	(1,174)
Total registrar	124,912	144,912	120,035	(24,877)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
FINANCIAL ADMINISTRATION:				
Personal services and employee benefits	$ 459,272	$ 462,960	$ 444,081	$ (18,879)
Purchased/contract services	308,842	314,266	254,027	(60,239)
Supplies	15,450	17,362	10,116	(7,246)
Capital outlays	6,400	9,345	3,855	(5,490)
Interdepartmental charges	65,000	57,969	143,383	85,414
Other costs	414,000	379,569	266,717	(112,852)
Debt service	275,000	275,000	17,206	(257,794)
Total financial administration	1,543,964	1,516,471	1,139,385	(377,086)
TAX COMMISSIONER:				
Personal services and employee benefits	319,239	321,017	305,810	(15,207)
Purchased/contract services	136,793	135,342	83,568	(51,774)
Supplies	9,200	8,050	7,292	(758)
Capital outlays	6,000	4,123	3,161	(962)
Interdepartmental charges	50,000	230,000	215,719	(14,281)
Total tax commissioner	521,232	698,532	615,550	(82,982)
TAX ASSESSOR:				
Personal services and employee benefits	324,802	324,802	276,270	(48,532)
Purchased/contract services	178,497	179,997	115,823	(64,174)
Supplies	9,300	8,300	7,847	(453)
Capital outlays	4,000	3,500	2,820	(680)
Interdepartmental charges	100,000	100,000	15,476	(84,524)
Total tax assessor	616,599	616,599	418,236	(198,363)
GOVERNMENT BUILDINGS & PLANTS:				
Personal services and employee benefits	293,970	293,970	231,084	(62,886)
Purchased/contract services	65,135	66,600	38,890	(27,710)
Supplies	72,850	67,850	63,159	(4,691)
Capital outlay	13,500	-	7,024	7,024
Interdepartmental charges	47,000	147,251	146,369	(882)
Total government buildings	492,455	575,671	486,526	(89,145)
TOTAL GENERAL GOVERNMENT	3,542,944	3,781,666	2,943,249	(838,417)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
JUDICIARY:				
JUDICIAL ADMINISTRATION:				
Personal services and employee benefits	$ 468,567	$ 506,428	$ 487,868	$ (18,560)
Purchased/contract services	340,150	268,189	215,510	(52,679)
Supplies	33,420	33,920	30,762	(3,158)
Capital outlays	11,700	8,700	2,173	(6,527)
Interdepartmental charges	45,000	87,000	52,530	(34,470)
Debt service	-	-	25,668	25,668
Total judicial administration	898,837	904,237	814,511	(89,726)
STATE AND SUPERIOR COURTS:				
Personal services and employee benefits	462,451	465,583	424,427	(41,156)
Purchased/contract services	365,687	327,300	197,213	(130,087)
Supplies	47,250	50,150	40,396	(9,754)
Capital outlays	14,500	14,500	-	(14,500)
Interdepartmental charges	10,000	42,355	39,048	(3,307)
Other costs	34,000	34,000	33,831	(169)
Total state and superior courts	933,888	933,888	734,915	(198,973)
DISTRICT ATTORNEY:				
Personal services and employee benefits	9,043	9,043	9,043	-
Purchased/contract services	5,265	5,065	3,171	(1,894)
Supplies	-	200	156	(44)
Other costs	185,200	185,200	185,000	(200)
Total district attorney	199,508	199,508	197,370	(2,138)
MAGISTRATE COURT:				
Personal services and employee benefits	224,671	237,179	227,250	(9,929)
Purchased/contract services	46,326	34,176	30,428	(3,748)
Supplies	4,250	3,350	2,692	(658)
Capital outlays	1,700	700	643	(57)
Interdepartmental charges	8,764	17,464	19,607	2,143
Total magistrate court	285,711	292,869	280,620	(12,249)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
PROBATE COURT:				
Personal services and employee benefits	$ 226,533	$ 235,216	$ 226,591	$ (8,625)
Purchased/contract services	46,400	46,500	36,460	(10,040)
Supplies	5,400	5,400	3,304	(2,096)
Capital outlays	6,000	500	429	(71)
Interdepartmental charges	80,000	76,717	36,733	(39,984)
Debt service	-	-	4,104	4,104
Total probate court	364,333	364,333	307,621	(56,712)
JUVENILE COURT:				
Personal services and employee benefits	89,090	89,090	88,287	(803)
Purchased/contract services	95,045	95,045	58,834	(36,211)
Total juvenile court	184,135	184,135	147,121	(37,014)
PUBLIC DEFENDER:				
Purchased/contract services	6,900	1,300	1,093	(207)
Other costs	190,789	222,900	194,563	(28,337)
Total public defender	197,689	224,200	195,656	(28,544)
DRUG COURT:				
Purchased/contract services	100,000	100,000	100,000	-
Total drug court	100,000	100,000	100,000	-
TOTAL JUDICIARY	3,164,101	3,203,170	2,777,814	(425,356)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
PUBLIC SAFETY:				
SHERIFF:				
Personal services and employee benefits	$ 2,831,318	$ 3,018,221	$ 2,893,055	$ (125,166)
Purchased/contract services	337,842	422,532	410,512	(12,020)
Supplies	273,850	354,120	335,790	(18,330)
Capital outlays	115,500	81,500	296,146	214,646
Interdepartmental charges	300,000	395,400	270,610	(124,790)
Debt service	-	-	16,720	16,720
Total sheriff	3,858,510	4,271,773	4,222,833	(48,940)
JAIL:				
Personal services and employee benefits	1,392,059	1,271,117	1,212,943	(58,174)
Purchased/contract services	502,180	644,950	633,381	(11,569)
Supplies	492,000	494,100	484,011	(10,089)
Capital outlays	61,000	61,500	226,231	164,731
Interdepartmental charges	200,000	175,572	156,339	(19,233)
Other costs	10,000	10,000	6,235	(3,765)
Debt Service	-	-	2,784	2,784
Total jail	2,657,239	2,657,239	2,721,924	64,685
OTHER PUBLIC SAFETY:				
Personal services and employee benefits	42,999	47,338	44,855	(2,483)
Purchased/contract services	7,521	8,825	3,253	(5,572)
Supplies	37,500	25,500	3,249	(22,251)
Capital outlays	3,700	3,655	-	(3,655)
Other costs	25,625	25,625	25,625	-
Total other public safety	117,345	110,943	76,982	(33,961)
RURAL FIRE DEPARTMENTS:				
Personal services and employee benefits	66,000	59,200	56,391	(2,809)
Purchased/contract services	102,163	118,482	98,782	(19,700)
Supplies	29,250	29,300	19,468	(9,832)
Capital outlays	9,000	31,000	37,026	6,026
Other costs	322,237	321,238	319,338	(1,900)
Total rural fire departments	528,650	559,220	531,005	(28,215)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
EMERGENCY MEDICAL SERVICES:				
Personal services and employee benefits	$ 1,434,485	$ 1,469,037	$ 1,403,755	$ (65,282)
Purchased/contract services	170,777	217,325	208,374	(8,951)
Supplies	135,600	171,000	152,489	(18,511)
Capital outlays	42,000	42,000	66,653	24,653
Interdepartmental charges	204,862	204,862	189,631	(15,231)
Total emergency medical services	1,987,724	2,104,224	2,020,902	(83,322)
CORONER:				
Personal services and employee benefits	33,370	31,020	27,872	(3,148)
Purchased/contract services	16,071	17,021	13,058	(3,963)
Supplies	4,700	5,000	3,905	(1,095)
Capital outlays	-	700	649	(51)
Interdepartmental charges	80,000	185,200	226,194	40,994
Total coroner	134,141	238,941	271,678	32,737
EMERGENCY MANAGEMENT AGENCY:				
Personal services and employee benefits	83,217	79,377	72,261	(7,116)
Purchased/contract services	37,869	32,902	23,610	(9,292)
Supplies	18,800	21,150	12,709	(8,441)
Capital outlays	46,000	56,834	47,901	(8,933)
Interdepartmental charges	3,000	13,000	7,064	(5,936)
Total emergency management agency	188,886	203,263	163,545	(39,718)
TOTAL PUBLIC SAFETY	9,472,495	10,145,603	10,008,869	(136,734)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
PUBLIC WORKS:				
HIGHWAYS AND STREETS:				
Personal services and employee benefits	$ 1,574,499	$ 1,541,566	$ 1,466,170	$ (75,396)
Purchased/contract services	586,982	682,975	671,553	(11,422)
Supplies	354,800	484,199	460,262	(23,937)
Capital outlays	42,600	25,165	106,697	81,532
Interdepartmental charges	517,500	779,499	816,079	36,580
Total highways and streets	3,076,381	3,513,404	3,520,761	7,357
SOLID WASTE & RECYCLING -				
Purchased/contract services	1,224,000	1,181,000	1,158,123	(22,877)
Total solid waste & recycling	1,224,000	1,181,000	1,158,123	(22,877)
COUNTY SHOP:				
Personal services and employee benefits	387,232	349,677	334,662	(15,015)
Purchased/contract services	52,045	50,600	47,093	(3,507)
Supplies	87,550	(14,980)	42,376	57,356
Capital outlays	8,500	8,300	55,071	46,771
Interdepartmental charges	110,000	145,230	141,494	(3,736)
Other costs	208,500	361,000	359,141	(1,859)
Total county shop	853,827	899,827	979,837	80,010
TOTAL PUBLIC WORKS	5,154,208	5,594,231	5,658,721	64,490
HEALTH AND WELFARE:				
PUBLIC HEALTH ADMINISTRATION:				
Purchased/contract services	34,308	34,308	14,459	(19,849)
Supplies	-	-	-	-
Other costs	103,225	103,225	103,225	-
Total public health administration	137,533	137,533	117,684	(19,849)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
WELFARE ADMINISTRATION:				
Purchased/contract services	$ 12,500	$ 12,500	$ 21,469	$ 8,969
Supplies	2,450	2,450	566	(1,884)
Other costs	11,000	11,000	4,744	(6,256)
Total welfare administration	25,950	25,950	26,779	829
COMMUNITY SERVICES:				
Personal services and employee benefits	337,913	339,530	291,697	(47,833)
Purchased/contract services	93,300	90,300	71,900	(18,400)
Supplies	175,600	154,540	146,312	(8,228)
Capital outlays	58,700	26,100	26,029	(71)
Interdepartmental charges	20,000	17,283	4,063	(13,220)
Total community services	685,513	627,753	540,001	(87,752)
TOTAL HEALTH AND WELFARE	848,996	791,236	684,464	(106,772)
CULTURE AND RECREATION:				
RECREATION:				
Personal services and employee benefits	388,966	401,531	382,649	(18,882)
Purchased/contract services	324,800	365,750	303,715	(62,035)
Supplies	353,600	378,500	375,558	(2,942)
Capital outlays	80,700	6,700	47,868	41,168
Interdepartmental charges	63,000	63,000	5,379	(57,621)
Debt service	-	-	4,284	4,284
Total recreation	1,211,066	1,215,481	1,119,453	(96,028)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

	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	1,361,066	1,365,481	1,269,453	(96,028)
HOUSING AND DEVELOPMENT:				
FOREST RESOURCES:				
Personal services and employee benefits	146,481	147,309	125,568	(21,741)
Purchased/contract services	70,958	69,078	51,464	(17,614)
Supplies	16,080	16,235	14,500	(1,735)
Capital outlays	10,000	9,500	757	(8,743)
Interdepartmental charges	25,000	21,145	837	(20,308)
Other costs	97,000	104,805	104,774	(31)
Total forest resources	365,519	368,072	297,900	(70,172)
BUILDING INSPECTION:				
Personal services and employee benefits	84,544	113,014	94,559	(18,455)
Purchased/contract services	8,843	8,910	8,423	(487)
Supplies	4,300	5,400	5,366	(34)
Capital outlay	500	-	-	-
Interdepartmental charges	10,000	12,613	9,522	(3,091)
Total building inspection	108,187	139,937	117,870	(22,067)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
ECONOMIC DEVELOPMENT:				
Purchased/contract services	$ 19,365	$ 20,359	$ 20,359	$ -
Capital outlays	$ 100,000	$ 14,006	$ -	(14,006)
Other costs	300,000	300,000	300,000	-
Total economic development	419,365	334,365	320,359	(14,006)
AIRPORT:				
Purchased/contract services	48,125	63,130	55,543	(7,587)
Supplies	139,600	124,805	118,433	(6,372)
Capital outlays	1,250,000	344,236	275,345	(68,891)
Total airport	1,437,725	532,171	449,321	(82,850)
TOTAL HOUSING AND DEVELOPMENT	2,330,796	1,374,545	1,185,450	(189,095)
TOTAL EXPENDITURES	25,874,606	26,255,932	24,528,020	(1,727,912)
EXCESS (DEFFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	229,373	718,517	2,562,982	1,844,465
OTHER FINANCING SOURCES (USES):				
TRANSFERS (out)	(229,373)	(718,517)	441,256	1,159,773
Total other financing sources and (uses)	(229,373)	(718,517)	441,256	1,159,773
NET CHANGE IN FUND BALANCES	-	-	3,004,238	3,004,238
FUND BALANCES, BEGINNING	18,345,509	18,345,509	18,345,509	18,345,509
FUND BALANCES, ENDING	$ 18,345,509	$ 18,345,509	$ 21,349,747	$ 21,349,747

SCHEDULE 2

WAYNE COUNTY, GEORGIA
SCHEDULE OF CHANGES IN WAYNE COUNTY, GEORGIA'S OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31, 2022

	2022	2021	2020	2019
Total OPEB Liability				
Service Cost	$ 825,260	$ 546,444	$ 468,458	$ 556,674
Interest	754,016	702,340	838,036	766,045
Benefit changes	-	-	-	-
Difference between expected and actual experience	(6,418,858)	1,907,269	(931,818)	(42,063)
Change of assumptions	751,604	6,772,128	4,755,981	(2,738,122)
Benefit payments including refunds of member contributions	(162,015)	(382,423)	(582,612)	(164,608)
Net Change in Total OPEB Liability	(4,249,993)	9,545,758	4,548,045	(1,622,074)
Total OPEB Liability - Beginning	34,822,095	25,276,337	20,728,292	22,350,366
Total OPEB Liability - Ending	$ 30,572,102	$ 34,822,095	$ 25,276,337	$ 20,728,292
Plan Fiduciary Net Position				
Contributions - Employer	162,015	382,423	582,612	164,608
Contributions - Employee				
Net Investment Income				
Benefit payments including refunds of employee contributions	(162,015)	(382,423)	(582,612)	(164,608)
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	$ 30,572,102	$ 34,822,095	$ 25,276,337	$ 20,728,292
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	0.00%	0.00%	0.00%	0.00%
Covered - Employee Payroll	3,250,212	4,314,395	4,314,395	5,017,934
Wayne County, Georgia's Net OPEB Liability as a Percentage of Covered - Employee Payroll	940.62%	807.11%	585.86%	413.08%

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, 2022, the following supplemental increases and decreases in budget appropriations were approved:

Fund Type	Original Appropriations	Supplemental Appropriations	Supplemental Decreases	Final Appropriations
General	$ 26,103,979	$ 870,470	$ -	$ 26,974,449
Special Revenue	611,448	39,100	-	650,548
Debt Service	1,143,213	-	-	1,143,213

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

	BUDGETARY AMOUNT	ACTUAL AMOUNT	VARIANCE WITH FINAL BUDGET
GOVERNMENTAL FUNDS:			
GENERAL FUND			
GENERAL GOVERNMENT -			
Financial Administration:			
Interdepartmental charges	$ 57,969	$ 143,383	$ 85,414
Government Buildings & Plants:			
Capital Outlay	-	7,024	7,024
JUDICIARY -			
Judicial Administration:			
Debt service	-	25,668	25,668
Magistrate Court:			
Interdepartmental charges	17,464	19,607	2,143
Probate Court:			
Debt service	-	4,104	4,104
PUBLIC SAFETY -			
Sheriff:			
Capital outlays	81,500	296,146	214,646
Debt service	-	16,720	16,720
Jail:			
Capital outlays	61,500	226,231	164,731
Debt service	-	2,784	2,784
Rural Fire Departments:			
Capital outlays	31,000	37,026	6,026
Emergency Medical Services:			
Capital outlays	42,000	66,653	24,653
Coroner:			
Interdepartmental charges	185,200	226,194	40,994
PUBLIC WORKS -			
Highways and Streets -			
Capital outlays	25,165	106,697	81,532
Interdepartmental charges	779,499	816,079	36,580
County Shop -			
Supplies	(14,980)	42,376	57,356
Capital outlays	8,300	55,071	46,771
HEALTH AND WELFARE -			
Welfare Administration:			
Purchased/contract services	12,500	21,469	8,969
CULTURE AND RECREATION -			
Recreation:			
Capital outlays	6,700	47,868	41,168
Debt service	-	4,284	4,284
NON-MAJOR FUNDS:			
EMERGENCY TELEPHONE SYSTEM			
Supplies	30,252	31,017	765
Capital outlays	10,000	14,675	4,675
Interdepartmental charges	129,200	146,005	16,805
DEBT SERVICE			
Principal	1,045,000	5,585,000	4,540,000

C. Deficit fund equity

The County did not have a fund with a deficit fund balance as of December 31, 2022.

SUPPLEMENTARY DATA – COMBINING FUND FINANCIAL SCHEDULES

SCHEDULE 3

WAYNE COUNTY, GEORGIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2022

	Special Revenue			Total Non-major Governmental Funds
	Hotel/Motel Tax Fund	Emergency Telephone System	RLF	
ASSETS:				
Cash			$ 252,109	$ 252,109
Receivables	$ 2,480			2,480
Intergovernmental				-
RLF Loans Receivable			250,885	250,885
TOTAL ASSETS	$ 2,480	$ -	$ 502,994	$ 505,474
LIABILITIES AND FUND BALANCE				
LIABILITIES-				
Accounts payable	$ 2,480			$ 2,480
Total Liabilities	2,480	-	-	2,480
FUND BALANCES:				
Restricted for capital outlay				-
Restricted for economic development			502,994	502,994
Unassigned				-
Total Fund Balance	-	-	502,994	502,994
TOTAL LIABILITIES AND FUND BALANCES	$ 2,480	$ -	$ 502,994	$ 505,474

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, 2022

	Special Revenue			Total Non-major Governmental Funds
	Hotel/Motel Tax Fund	Emergency Telephone System	RLF	
REVENUES:				
Taxes	$ 25,787			$ 25,787
Intergovernmental				-
Charges for services		$ 541,325		541,325
Investment income			$ 8,031	8,031
Total revenues	25,787	541,325	8,031	575,143
EXPENDITURES:				
Current:				
Public safety		976,055		976,055
Housing and development	25,787			25,787
Capital outlay:				
Public works				-
Culture and recreation				-
Total expenditures	25,787	976,055	-	1,001,842
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITUES	-	(434,730)	8,031	(426,699)
OTHER FINANCING SOURCES (USES):				
Transfers in (out)	-	434,730	-	434,730
Total other financing sources (uses)	-	434,730	-	434,730
NET CHANGES IN FUND BALANCES	-	-	8,031	8,031
FUND BALANCE, Beginning	-	-	494,963	494,963
FUND BALANCE, Ending	$ -	$ -	$ 502,994	$ 502,994

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, 2022

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
REVENUES –				
Taxes	$ 15,000	$ 26,700	$ 25,787	$ (913)
Total revenues	15,000	26,700	25,787	(913)
EXPENDITURES -				
Housing and development -				
Other costs	15,000	26,700	25,787	(913)
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, 2022

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
REVENUES –				
Charges for services	$ 557,500	$ 584,900	$ 541,325	$ (43,575)
Total revenues	557,500	584,900	541,325	(43,575)
EXPENDITURES:				
Personal services and employee benefits	626,142	690,793	668,677	(22,116)
Purchased/contract services	182,235	133,055	115,681	(17,374)
Supplies	30,400	30,252	31,017	765
Capital outlays	22,500	10,000	14,675	4,675
Interdepartmental charges	48,096	129,200	146,005	16,805
Total expenditures	909,373	993,300	976,055	(17,245)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(351,873)	(408,400)	(434,730)	(26,330)
OTHER FINANCING SOURCES (USES) -				
Transfer in	351,873	408,400	434,730	26,330
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, 2022

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
REVENUES-				
Investment income	$ 38,948	$ 38,948	$ 8,031	$ (30,917)
Total revenues	38,948	38,948	8,031	(30,917)
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	-	-	8,031	8,031
OTHER FINANCING SOURCES (USES) –				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	8,031	8,031
FUND BALANCE, Beginning	494,963	494,963	494,963	-
FUND BALANCE, Ending	$ 494,963	$ 494,963	$ 502,994	$ 8,031

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, 2022

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes			$ 15	$ 15
Investment income	1,000	1,000	1,348	348
Other revenue	$1,142,213	$1,142,213	1,364	(1,140,849)
Total revenues	1,143,213	1,143,213	2,727	(1,140,486)
EXPENDITURES-				
Debt service:				
Interest and fiscal charges	98,213	98,213	80,236	(17,977)
Principal	1,045,000	1,045,000	5,585,000	4,540,000
Total expenditures	1,143,213	1,143,213	5,665,236	4,522,023
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(5,662,509)	(5,662,509)
OTHER FINANCING SOURCES –				
Transfer in/(out)			1,205,597	1,205,597
Total other financing sources (uses)	-	-	1,205,597	1,205,597
NET CHANGE IN FUND BALANCE	-	-	(4,456,912)	(4,456,912)
FUND BALANCE, Beginning	4,456,912	4,456,912	4,456,912	-
FUND BALANCE, Ending	$4,456,912	$4,456,912	$ -	$ (4,456,912)

SCHEDULE 9

WAYNE COUNTY, GEORGIA
CUSTODIAL FUNDS
COMBINING SCHEDULE OF FIDUCIARY ASSETS AND LIABILITIES
DECEMBER 31, 2022

	Tax Commissioner	Clerk of Court	Sheriff's Department	Magistrate Court	Probate Court	Total
ASSETS						
Cash	$ 1,622,795	$ 311,781	$ 132,942	$ 16,828	$ 18,394	$ 2,102,740
Taxes receivable	2,741,603					2,741,603
Total assets	$ 4,364,398	$ 311,781	$ 132,942	$ 16,828	$ 18,394	$ 4,844,343
LIABILITIES						
Due to others	$ 4,364,398	$ 311,781	$ 132,942	$ 16,828	$ 18,394	$ 4,844,343
Total liabilities	$ 4,364,398	$ 311,781	$ 132,942	$ 16,828	$ 18,394	$ 4,844,343

WAYNE COUNTY, GEORGIA
CUSTODIAL FUNDS
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

	Beginning Balance	Additions	Deductions	Ending Balance
TAX COMMISSIONER				
Assets:				
Cash	$ 1,826,671	$ 41,195,898	$ 41,399,774	$ 1,622,795
Taxes receivable	3,469,754	40,467,747	41,195,898	$ 2,741,603
Total assets	$ 5,296,425	$ 81,663,645	$ 82,595,672	$ 4,364,398
Liabilities –				
Due to others	$ 5,296,425	$ 81,663,645	$ 82,595,672	$ 4,364,398
CLERK OF COURT				
Assets –				
Cash	$ 280,484	$ 2,491,840	$ 2,460,543	$ 311,781
Liabilities –				
Due to others	$ 280,484	$ 2,491,840	$ 2,460,543	$ 311,781
SHERIFF'S DEPARTMENT				
Assets –				
Cash	$ 100,314	$ 415,201	$ 382,573	$ 132,942
Liabilities –				
Due to others	$ 100,314	$ 415,201	$ 382,573	$ 132,942
MAGISTRATE COURT				
Assets –				
Cash	$ 21,411	$ 189,707	$ 194,290	$ 16,828
Liabilities –				
Due to others	$ 21,411	$ 189,707	$ 194,290	$ 16,828
PROBATE COURT				
Assets –				
Cash	$ 13,721	$ 153,175	$ 148,502	$ 18,394
Liabilities –				
Due to others	$ 13,721	$ 153,175	$ 148,502	$ 18,394
TOTALS – AGENCY FUNDS				
Assets:				
Cash	$ 2,242,601	$ 44,445,821	$ 44,585,682	$ 2,102,740
Taxes receivable	3,469,754	40,467,747	41,195,898	2,741,603
Total assets	$ 5,712,355	$ 84,913,568	$ 85,781,580	$ 4,844,343
Liabilities –				
Due to others	$ 5,712,355	$ 84,913,568	$ 85,781,580	$ 4,844,343

SCHEDULE 11

WAYNE COUNTY, GEORGIA
COMPONENT UNITS – MAJOR AND NON-MAJOR
COMBINING SCHEDULE OF NET POSITION
DECEMBER 31, 2022

	MAJOR HOSPITAL AUTHORITY OF WAYNE COUNTY	NON-MAJOR WAYNE COUNTY INDUSTRIAL AUTHORITY	NON-MAJOR WAYNE COUNTY BOARD OF HEALTH	TOTAL COMPONENT UNITS
ASSETS				
Cash	$ 8,599,000	$ 393,861	$ 929,064	$ 9,921,925
Receivables (net of allowance for uncollectibles)	9,431,000			9,431,000
Inventory, at lower of cost or market	2,496,000			2,496,000
Other current assets	1,337,000			1,337,000
Restricted cash	13,654,000			13,654,000
Due from other governments			281,860	281,860
Capital assets, net of accumulated depreciation				
Land	496,000	4,488,686		4,984,686
Other capital assets	32,725,000	415,235	19,206	33,159,441
Other assets	2,825,000	131,798	86,634	3,043,432
Total assets	71,563,000	5,429,580	1,316,764	78,309,344
DEFERRED OUTFLOWS OF RESOURSES:				
Deferred loss on refunding	204,000			204,000
Proportionate share of collective deferred outflows of resources			306,904	306,904
Total assets and deferred outflows of resources	71,767,000	5,429,580	1,623,668	78,820,248
LIABILITIES				
Current liabilities:				
Accounts payable	7,044,000		11,032	7,055,032
Accrued expenses	3,046,000	3,830		3,049,830
Non-current liabilities:				
Due within one year	2,171,000		83,369	2,254,369
Due in more than one year	6,905,000		442,258	7,347,258
Total liabilities	19,166,000	3,830	536,659	19,706,489
DEFERRED INFLOWS OF RESOURCES:				
Proportionate share of collective deferred inflows of resources	573,000		586,433	1,159,433
Total liabilities and deferred inflows	19,739,000	3,830	1,123,092	20,865,922
NET POSITION				
Net investment in capital assets	24,145,000	4,903,921	19,206	29,068,127
Restricted:				
Debt service	592,000			592,000
Prior year program income			270,801	270,801
Unrestricted	27,291,000	521,829	210,569	28,023,398
Total net position	$ 52,028,000	$ 5,425,750	$ 500,576	$ 57,954,326

SCHEDULE 12

WAYNE COUNTY, GEORGIA
COMPONENT UNITS – MAJOR AND NON-MAJOR
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

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	$ 87,895,000	$ 89,699,000	$ 532,000		$ 2,336,000			$ 2,336,000
Wayne County Development Authority	985,418		1,025,000			$ 39,582		39,582
Wayne County Board of Health	1,193,822	271,456	1,032,012				$ 109,646	109,646
Total component units	$ 90,074,240	$ 89,970,456	$ 2,589,012	$ -	$ 2,336,000	$ 39,582	$ 109,646	$ 2,485,228
General Revenues:								
Unrestricted investment earnings (Loss)					$ (1,248,000)	$ 357		$ (1,247,643)
Miscellaneous					169,000	11,174	124,774	304,948
Total general revenues					(1,079,000)	11,531	124,774	(942,695)
Changes in Net Position					1,257,000	51,113	$ 234,420	1,542,533
Net Position, Beginning					50,771,000	5,374,637	266,156	56,411,793
Net Position, Ending					$ 52,028,000	$ 5,425,750	$ 500,576	$ 57,954,326

SCHEDULE 13

WAYNE COUNTY, GEORGIA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULE BY SOURCE
DECEMBER 31, 2022 AND 2021

	2022	2021
Governmental Funds Capital Assets		
Land	$ 3,404,345	$ 3,404,345
Improvements	9,521,101	8,745,815
Buildings	16,088,345	16,088,345
Equipment, vehicles and furniture	10,493,322	9,127,917
Infrastructure	69,105,439	66,706,361
Leased equipment	150,072	
Construction in progress	2,328,736	2,622,748
Total governmental funds capital assets	$ 111,091,360	$ 106,695,531
Investments in Governmental Funds Capital Assets by Source		
General fund	$ 41,090,119	$ 40,448,799
Special revenue funds	2,772,364	2,772,364
Donations	2,541,481	2,541,481
State and federal grants	10,133,985	9,741,391
Capital project funds	54,553,411	51,191,496
Total governmental funds capital assets	$ 111,091,360	$ 106,695,531

SCHEDULE 14

WAYNE COUNTY, GEORGIA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2022

Function and Activity	Land	Improvements	Buildings	Equipment, Vehicles and Furniture	Infrastructure	Leased Equipment	Construction In Progress	Total
General Government:								
Elections			$ 39,034	$ 207,482				$ 246,516
Financial Administration	$ 150,602			177,454		$ 31,412		359,468
Tax Commissioner				11,945				11,945
Tax Assessor				28,145				28,145
Buildings and Properties	152,078	$ 51,254	731,169	77,747				1,012,248
Total General Government	302,680	51,254	770,203	502,773	-	31,412	-	1,658,322
Judicial:								
Judicial Administration	25,086	27,712	1,709,110	40,246				1,802,154
Superior and State Courts	6,272		156,897	132,624		43,958		339,751
District Attorney	60,000		116,450					176,450
Probate Court				16,952		13,678		30,630
Public Defender			8,364					8,364
Total Judicial	91,358	27,712	1,990,821	189,822	-	57,636	-	2,357,349
Public Safety:								
Sheriff				1,584,048		32,133		1,616,181
Law Enforcement Administration	18,815		4,742,312	20,076				4,781,203
Jail	101,370	24,917	3,344,839	732,080		5,350		4,208,556
Other Public Safety	40,792			24,870				65,662
Fire Prevention	35,920		226,523	444,463				706,906
Emergency Medical Services		70,893	372,186	1,048,750				1,491,829
Coroner				38,704				38,704
E-911		16,716		388,824		5,350		410,890
Emergency Management Agency			6,171	211,578				217,749
Total Public Safety	196,897	112,526	8,692,031	4,493,393	-	42,833	-	13,537,680

SCHEDULE 14

WAYNE COUNTY, GEORGIA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2022

Function and Activity	Land	Improvements	Buildings	Equipment, Vehicles and Furniture	Infrastructure	Leased Equipment	Construction In Progress	Total
Public Works:								
Highways and Streets	$ 356,760	$ 28,972	$ 93,517	$ 4,064,947	$ 69,105,439		$ 1,924,149	$ 75,573,784
Sanitation	234,067							234,067
Maintenance Shop			139,243	164,006				303,249
Total Public Works	590,827	28,972	232,760	4,228,953	69,105,439	-	1,924,149	76,111,100
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	1,532,333	839,114	556,048		18,190	315,232	4,305,982
Parks	70,418	840,045	32,075	51,243				993,781
Library			31,767					31,767
Total Culture/Recreation	1,115,483	2,372,378	902,956	607,291	-	18,190	315,232	5,331,530
Housing and Development:								
Agriculture Resources			233,761	101,848				335,609
Economic Development	37,110							37,110
Airport	103,593	6,835,906	827,694	393,094			35,179	8,195,466
Building Inspection			12,515	1,500				14,015
Total Housing and Development	140,703	6,835,906	1,073,970	496,442	-	-	35,179	8,582,200
Total Governmental Funds Capital Assets	$ 3,404,345	$ 9,521,102	$ 16,088,345	$ 10,547,498	$ 69,105,439	$ 150,071	$ 2,274,560	$ 111,091,360

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, 2022

Function and Activity	Capital Assets January 1, 2022	Additions	Deductions	Capital Assets December 31, 2022
General Government:				
Elections	$ 246,516			$ 246,516
Financial Administration	328,056	$ 31,412		359,468
Tax Commissioner	11,945			11,945
Tax Assessor	28,145			28,145
Buildings and Properties	1,005,224	7,024		1,012,248
Total General Government	1,619,886	38,436	-	1,658,322
Judicial:				
Judicial Administration	1,774,442	27,712		1,802,154
Superior and State Courts	295,793	43,958		339,751
District Attorney	176,450			176,450
Probate Court	16,952	13,678		30,630
Public Defender	8,364			8,364
Construction in progress	27,712		$ 27,712	-
Total Judicial	2,299,713	85,348	27,712	2,357,349
Public Safety:				
Sheriff	1,477,196	192,589	53,604	1,616,181
Law Enforcement Administration	4,781,203			4,781,203
Jail	3,905,663	302,893		4,208,556
Other Public Safety	65,662			65,662
Fire Prevention	681,268	25,638		706,906
Emergency Medical Services	1,426,403	65,426		1,491,829
Coroner	38,704			38,704
E-911	405,540	5,350		410,890
Emergency Management Agency	217,749			217,749
Construction in progress	54,175		54,175	-
Total Public Safety	13,053,563	591,896	107,779	13,537,680
Public Works:				
Highways and Streets	71,645,651	3,139,883		74,785,534
Sanitation	234,067			234,067
Maintenance Shop	255,999	47,250		303,249
Construction in progress	933,502	788,250	933,502	788,250
Total Public Works	73,069,219	3,975,383	933,502	76,111,100

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, 2022

Function and Activity	Capital Assets January 1, 2022	Additions	Deductions	Capital Assets December 31, 2022
Health and Welfare:				
Public Health Administration	-			-
Buildings and Properties	$ 3,363,647			$ 3,363,647
Concerted Services	-			-
Community Centers	99,832			99,832
Transportation Services	49,700			49,700
Construction in progress	-			-
Total Health and Welfare	3,513,179	-	-	3,513,179
Culture/Recreation:				
Recreation	3,682,329	$ 623,653		4,305,982
Parks	993,781			993,781
Library	31,767			31,767
Construction in progress	121,769		$ 121,769	-
Total Culture/Recreation	4,829,646	623,653	121,769	5,331,530
Housing and Development:				
Agricultural Resources	335,609			335,609
Economic Development	37,110			37,110
Airport	7,573,900	586,387		8,160,287
Building Inspection	14,015			14,015
Construction in progress	349,691	35,179	349,691	35,179
Total Housing and Development	8,310,325	621,566	349,691	8,582,200
Total Governmental Funds Capital Assets	$ 106,695,531	$ 5,936,282	$ 1,540,453	$ 111,091,360

COMPLIANCE SECTION

SCHEDULE 16

WAYNE COUNTY, GEORGIA
REVOLVING LOAN SPECIAL REVENUE FUND
BALANCE SHEET
JUNE 30, 2022 AND JUNE 30, 2021

ASSETS

	2022	2021
Cash	$ 232,634.71	$ 193,685.95
RLF Loans Receivable	266,459.91	296,917.67
TOTAL ASSETS	$ 499,094.62	$ 490,603.62

LIABILITIES AND FUND BALANCE

LIABILITIES		
FUND BALANCE –		
Restricted for –		
Economic Development	$ 499,064.62	$ 490,603.62
TOTAL LIABILITIES AND FUND BALANCE	$ 499,064.62	$ 490,603.62

SCHEDULE 17

WAYNE COUNTY, GEORGIA
REVOLVING LOAN SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2021

	2022	2021
REVENUES -		
Interest earned from RLF loans	$ 8,491.00	$ 9,390.05
Total revenues	8,491.00	9,390.05
EXPENDITURES -		
Housing and Development –		
Purchased/contract services	-	-
Total expenditures	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	8,491.00	9,390.05
OTHER FINANCING SOURCES (USES) -		
Transfer in	-	-
Total other financing sources (uses)	-	-
NET CHANGE IN FUND BALANCE	8,491.00	9,390.05
FUND BALANCE, Beginning	490,603.62	481,213.57
FUND BALANCE, Ending	$ 499,094.62	$ 490,603.62

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, 2022

	Prior Year	Current Year	Total to Date	Project Authorization
2018 SPLOST				
REVENUES:				
Taxes	$14,532,285	$5,570,421	$20,102,706	$ 21,000,000
Investment earnings	42,382	73,912	116,294	
Total revenues	14,574,667	5,644,333	20,219,000	21,000,000
EXPENDITURES:				
Capital outlay:				
Road and sewer improvements	6,564,307	3,045,357	9,609,664	12,847,800
Fire equipment	129,589	21,252	150,841	700,000
Emergency vehicles	220,658	14,900	235,558	950,000
Recreation	213,768	457,966	671,734	1,500,000
Total expenditures	7,128,322	3,539,475	10,667,797	15,997,800
EXCESS OF REVENUES OVER EXPENDITURES	7,446,345	2,104,858	9,551,203	5,002,200
OTHER FINANCING SOURCES (USES) -				
Transfer out to debt service fund	(3,461,590)	(1,205,597)	(4,667,187)	(5,002,200)
NET CHANGES IN FUND BALANCE	3,984,755	899,261	4,884,016	-
FUND BALANCE, Beginning		3,984,755		
FUND BALANCE, Ending	$ 3,984,755	$4,884,016	$ 4,884,016	$ -

SCHEDULE 19

WAYNE COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	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	$ 905,436	$ 876,234	$ 1,781,670	38.13%
County recreation	1,500,000	1,500,000	213,768	457,966	671,734	44.78%
Emergency vehicles	950,000	950,000	220,658	14,900	235,558	24.80%
Fire equipment	700,000	700,000	129,589	21,252	150,841	21.55%
Hospital debt	5,002,200	5,002,200	3,461,590	1,205,597	4,667,187	93.30%
City of Jesup road and sewer improvement	7,505,400	7,505,400	5,193,838	1,990,869	7,184,707	95.73%
City of Odum road and sewer improvement	230,000	230,000	159,855	61,275	221,130	96.14%
City of Screven road and sewer improvement	440,000	440,000	305,178	116,979	422,157	95.94%
Total	$21,000,000	$21,000,000	$10,589,912	$4,745,072	$15,334,984	

SCHEDULE 20

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, 2022

	Prior Year	Current Year	Total to Date
TSPLOST			
REVENUES:			
Taxes	$ 23,695,639	$ 1,525,926	$ 25,221,565
Intergovernmental	8,324,133	987,005	9,311,138
Miscellaneous	2,322,325	544	2,322,869
Total revenues	34,342,097	2,513,475	36,855,572
EXPENDITURES:			
Public Works	4,479,878	-	4,479,878
Capital outlay -			
Road improvements	27,405,974	2,262,389	29,668,363
Total expenditures	31,885,852	2,262,389	34,148,241
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,456,245	251,086	2,707,331
NET CHANGES IN FUND BALANCES	2,456,245	251,086	2,707,331
FUND BALANCE, Beginning	-	2,456,245	-
FUND BALANCE, Ending	$ 2,456,245	$ 2,707,331	$ 2,707,331

SCHEDULE 21

WAYNE COUNTY, GEORGIA
SCHEDULE OF REQUIRED EXPENDITURES
GENERATED BY HOTEL/MOTEL TAX
FOR THE YEAR ENDED DECEMBER 31, 2022

Revenue -	
Hotel/motel taxes	**$25,787**
Expenditures -	
Tourism expenditures	**$25,787**
Percentage of expenditures to revenues	**100%**

HARRIS & COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Commissioners
Wayne County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wayne County, Georgia, as of and for the year ended December 31, 2022, 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 19, 2023.

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*.

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

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.

Harris & Lopez, P.C.

Wayne County, Georgia
June 19, 2023

SCHEDULE 22

WAYNE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2022

SECTION I
FINDINGS AND RESPONSES-FINANCIAL STATEMENT AUDIT

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

Condition:

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

Criteria:

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

Effect:

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

Recommendation:

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

Response:

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

WAYNE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2022

2022.1 A budget comparison should be presented for the ARP Fund

Condition:

The County did not present a budget for the ARP fund.

Criteria:

The County should adopt and annual budget for the ARP fund.

Effect:

The final rulings for the ARP fund were not finalized when adopting the budget.

Recommendation:

The County Administrator should prepare an annual budget, which should be adopted annually by the County Commissioners.

Response:

This office concurs with this finding.

County Administrator
Paul Drawdy
County Attorney
Andy R. Beaver
County Clerk
Amanda Hannah

Wayne County

Commissioners
Mike Gordon
Kevin McCrary
Tim Hopkins
James Thomas
Jamie Hickox

Board of Commissioners

June 19, 2023

WAYNE COUNTY

FYE December 31, 2022

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. A budget comparison should be presented for the ARP Fund

The County Administrator will create an annual budget for the ARP fund and will have the County Commissioners vote on and approve it.

c. Expenditures exceeded appropriations at the legal level of control

The County concurs with this finding. The County Commissioners and County Administrator will monitor the financial statements closely; and, the County Commissioners will amend the budget to cover expenditures over the budgeted amounts. This will be accomplished by December 31, 2022.

Sincerely,

Paul Drawdy
County Administrator

Wayne County Board of Commissioners
Post Office Box 270, Jesup, Georgia 31598| Phone 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 12/31/2022

Line No.		O.C.G.A. Reference:		
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):			
	X Special Revenue Fund ____ Enterprise Fund			
2	Expenditures (UCOA Activity 3800) Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)		
	AT&T, VERIZON, CINGULAR WIRELESS, SOUTHERN LINC		$	31,469
			$	
			$	
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)	$	14,675
3c	Maintenance costs	46-5-134(f)(1)(A)	$	72,569
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)	$	593,559
5b	Employee benefits	46-5-134(f)(1)(C)	$	217,688
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$	2,527
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)	$	3,360
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 12/31/2022

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)	$	9,068
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:			
11a	Lease costs	46-5-134(f)(1)(I)	$	
11b	Purchase costs	46-5-134(f)(1)(I)	$	
11c	Maintenance costs	46-5-134(f)(1)(I)	$	
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$	3,698
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 12/31/2022

Line No.		O.C.G.A. Reference:	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	UTILITIES		$ 27,000
	DUES		$ 442
			$
			$
			$
			$
			$
			$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 976,055

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 Kevin McCrary Date 06/19/2023

Print Name of Chief Elected Official Kevin McCrary

Title of Chief Elected Official CHAIRMAN

Signature of Chief Financial Officer Amanda Hannah Date 06/19/2023

Print Name of Chief Financial Officer AMANDA HANNAH