WAYNE COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2024

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

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Wayne County, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wayne County, Georgia, as of and for the year ended December 31, 2024, 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, 2024, 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.

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 59-69, schedule of changes in Wayne County, Georgia's OPEB liability and related ratios on page 70, and related notes to the required supplementary information on pages 71-72 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 27, 2025 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 & Copy, P.C.

Jesup, Georgia

June 27, 2025

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, 2024. 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, 2024 by $72,452,357 (*net position*). Of this amount, ($26,114,213) is reported as unrestricted net position. This is a decrease of $707,306 (9.35%) over the previous fiscal year. Total net position increased by $2,815,578 over the previous fiscal year.

- As of December 31, 2024, Wayne County's governmental funds reported combined ending fund balances of $53,279,224. Approximately 39.17% of this total amount or $20,870,557 is reported as unassigned. Approximately 59.15%, or $31,512,365, is restricted for capital outlay 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 73. 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, 2024 SPLOST, TSPLOST, GO Bond, and ARP 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 74-75 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 2024 and 2023

	Governmental Activities		Component Units		Total	
	2024	2023	2024	2023	2024	2023
Current assets	$58,599,853	$40,448,658	$32,014,302	$32,193,687	$ 90,614,155	$ 72,642,345
Capital assets	67,158,823	64,704,261	43,714,021	43,639,480	110,872,844	108,343,741
Other noncurrent assets	225,768	318,738	2,958,649	3,164,310	3,184,417	3,483,048
Total assets	125,984,444	105,471,657	78,686,972	78,997,477	204,671,416	184,469,134
Deferred outflows of resources	8,829,703	8,768,593	470,666	739,368	9,300,369	9,507,961
Current liabilities	7,427,354	5,795,036	20,016,447	10,929,212	27,443,801	16,724,248
Noncurrent liabilities	42,529,702	24,861,985	5,759,780	7,390,799	48,289,482	32,252,784
Total liabilities	49,957,056	30,657,021	25,776,227	18,320,011	75,733,283	48,977,032
Deferred inflows of resources	12,404,734	13,946,450	568,371	603,140	12,973,105	14,549,590
Net position:						
Invested in capital assets	67,054,205	64,668,354	34,556,021	34,290,480	101,610,226	98,958,834
Restricted	31,512,365	15,506,303	789,617	894,037	32,301,982	16,400,340
Unrestricted	(26,114,213)	(10,537,878)	17,467,402	25,629,177	(8,646,811)	15,091,299
Total net position	$72,452,357	$69,636,779	$52,813,040	$60,813,694	$ 125,265,397	$ 130,450,473

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 $72,452,357 at the close of fiscal year 2024. Approximately 92.55% 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 0.32% from 92.87% at December 31, 2023. 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 43.49%. 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 2024 and 2023

	Governmental Activities	
	2024	2023
Revenues:		
Program revenues:		
Charges for services	$ 5,275,754	$ 5,461,914
Operating grants and contributions	2,113,290	2,432,408
Capital grants and contributions	3,689,704	1,402,893
General revenues:		
Property taxes	15,462,165	14,022,956
Local option sales taxes	3,142,666	2,971,467
Special purpose local option sales taxes	5,913,774	5,598,551
Other taxes	3,619,227	5,067,811
Interest & investment earnings	514,894	539,342
Other revenue	1,196,478	903,287
Total revenues	40,927,952	38,400,629
Expenses:		
General government	4,181,709	2,887,580
Judicial	3,120,744	3,039,058
Public safety	14,110,231	12,462,903
Public works	12,831,211	11,644,364
Health and welfare	947,789	772,121
Culture and recreation	1,567,332	1,447,678
Housing and development	1,283,706	1,244,111
Interest on long-term debt	69,652	3,586
Total expenses	38,112,374	33,501,401
Increase (decrease) in net position before extraordinary items	2,815,578	4,899,228
Extraordinary items	-	(270,392)
Increase (decrease) in net position	2,815,578	4,628,836
Net position - beginning	69,636,779	65,007,943
Net position - ending	$72,452,357	$69,636,779

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 $53,279,224. Of this amount, $20,870,557 (39.17%) 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 $20,870,557, while total fund balance reached $21,776,859. 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 96% of total fund balance in the General Fund. Unassigned fund balance also represents 66% of total General Fund expenditures, while total fund balance represents approximately 69% of that same amount. The County ended the fiscal year realizing a decrease in the overall fund balance in the General Fund by $491,695, or approximately 2.21%. The County decreased unassigned fund balance in the General Fund by $406,239, or 1.91%. The Wayne County Policy on Fund Balance calls for a minimum of 17% unassigned fund balance to be retained compared to total General Fund expenditures.

General Fund Budget Highlights

Overall the General Fund expenditures totaled approximately $2,981,603 under the final amended budget projections, or 8.58%. Expenditures exceeded revenues in the General Fund by $1,509,321, or 4.99% for the fiscal year. Overall, the General Fund budgeted revenues exceeded the actual revenues by $4,948,881, or 14.05%. The primary causes for the General Fund expenditures exceeding revenues were due to rising costs of operations.

It is anticipated that the General Fund budget for fiscal year 2025 will stay about the same as fiscal year 2024. 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 2025 aside from the original appropriation. Current General Fund revenues are meeting estimates for fiscal year 2025 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 $67,054,207 in capital assets (net of accumulated depreciation and debt) compared to $64,668,354 in the previous fiscal year. This represents an increase of approximately 3.69%. 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 2024 and 2023

	Governmental Activities	
	2024	2023
Land	$ 3,410,795	$ 3,410,795
Construction in progress	4,841,971	1,366,639
Buildings	16,589,003	16,204,169
Improvements	9,959,149	9,959,149
Equipment, vehicles and furniture	14,830,389	12,365,051
Infrastructure	72,428,311	72,207,358
Leased assets	245,179	150,072
Total	122,304,797	115,663,233
Accumulated depreciation	(55,145,972)	(50,958,971)
Related Debt	(104,618)	(35,908)
Net capital assets	$ 67,054,207	$ 64,668,354

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
- Continuing 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, 2024, Wayne County had a total long-term debt balance outstanding for governmental activities in the amount of $44,957,651, as compared to $25,081,815 the previous fiscal year. Wayne County's outstanding debt for governmental activities has increased by $19,875,836 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 43-45 of this report.

Economic Condition and Outlook

Wayne County's fund balances increased significantly after the issuance of general obligation bonds and more fiscal oversight. 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 2025 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, 2024

	Primary Government		Component Units	
			Major	Non-major
	Governmental Activities	Total	Hospital Authority of Wayne County	Other Component Units Combined
ASSETS				
Cash	$ 50,928,748	$ 50,928,748	$ 122,000	$ 1,146,868
Receivables (net of allowance for uncollectibles)	5,359,963	5,359,963	12,650,000	-
Inventory			2,834,000	
Prepaids	362,721	362,721	1,480,000	
Restricted cash	533,581	533,581	13,729,000	
Intergovernmental	1,321,685	1,321,685		52,434
Noncurrent receivables:				
Due within one year	93,152	93,152		
Due in more than one year	225,768	225,768		
Capital assets not being depreciated:				
Land	3,410,795	3,410,795	496,000	4,833,674
Construction in progress	4,841,971	4,841,971		
Capital assets net of accumulated depreciation and amortization:				
Buildings	9,252,361	9,252,361	25,216,000	402,347
Improvements other than buildings	4,817,664	4,817,664		
Equipment, vehicles and furniture	4,923,759	4,923,759	7,177,000	
Infrastructure	39,801,705	39,801,705		
Leased assets	110,568	110,568	5,589,000	
Other assets			2,883,000	75,649
Total Assets	125,984,441	125,984,441	72,176,000	6,510,972
DEFERRED OUTFLOWS OF RESOURCES				
Deferred loss on refunding			93,000	
Proportionate share of collective deferred outflows of resources	8,829,703	8,829,703		377,666
Total assets and deferred outflows of resources	134,814,144	134,814,144	72,269,000	6,888,638

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, 2024

	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	$ 2,680,966	$ 2,680,966	$ 15,564,000	$ 10,447
Accrued interest payments	65,278	65,278		
Unearned revenue	2,253,161	2,253,161		
Non-current liabilities:				
Due within one year	2,427,949	2,427,949	4,442,000	-
Due in more than one year	42,529,702	42,529,702	4,716,000	1,043,780
Total liabilities	49,957,056	49,957,056	24,722,000	1,054,227
DEFERRED INFLOWS OF RESOURCES:				
Proportionate share of collective Deferred inflows of resources	12,404,734	12,404,734	516,000	52,371
Total liabilities and deferred Inflows of resources:	62,361,790	62,361,790	25,238,000	1,106,598
NET POSITION				
Net investment in capital assets	67,054,205	67,054,205	29,320,000	5,236,021
Restricted for:				
Prior year program income				171,617
Debt service		-	618,000	
Capital projects	30,996,631	30,996,631		
Economic development	515,734	515,734		
Unrestricted	(26,114,213)	(26,114,213)	17,093,000	374,402
Total net position	$ 72,452,357	$ 72,452,357	$ 47,031,000	$ 5,782,040

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, 2024

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	$ 4,181,709	$ 695,213	$ 132,135		$ (3,354,361)		
Judicial	3,120,744		21,186		(3,099,558)		
Public safety	14,110,231	3,103,194	1,619,655	$ 6,973	(9,380,409)		
Public works	12,831,211	1,037,718		1,830,781	(9,962,712)		
Health and welfare	947,789	242,359	315,543	430,760	40,873		
Culture and recreation	1,567,332	104,879			(1,462,453)		
Housing and development	1,283,706	92,391	24,771	1,421,190	254,646		
Interest on long-term debt	69,652				(69,652)		
Total primary government	$ 38,112,374	$ 5,275,754	$ 2,113,290	$ 3,689,704	(27,033,626)		
Component units:							
Hospital Authority of Wayne County	$ 85,755,000	$ 76,675,000	$ 804,000	$ -		$ (8,276,000)	
Other Component units combined	1,749,958	312,981	1,159,559				$ (277,418)
Total component units	$ 87,504,958	$ 76,987,981	$ 1,963,559	$ -	-	(8,276,000)	(277,418)

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, 2024

	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	$ (27,033,626)	$ (8,276,000)	$ (277,418)
General revenues:			
Property taxes	15,462,165		
Sales taxes for general purposes	3,142,666		
Special purpose local option sales taxes	5,913,774		
Other taxes	3,619,227		
Unrestricted investment earnings	514,894	274,000	291
Miscellaneous revenues	938,766	134,000	144,473
Sale of capital assets	257,712		
Total general revenues	29,849,204	408,000	144,764
Change in net position	2,815,578	(7,868,000)	(132,654)
Net position, Beginning, as previously reported	73,320,692	54,899,000	5,914,694
Error Correction	(3,683,913)		
Net position, Beginning, restated	69,636,779		
Net position, Ending	$ 72,452,357	$ 47,031,000	$ 5,782,040

FUND FINANCIAL STATEMENTS

EXHIBIT C

WAYNE COUNTY, GEORGIA
GOVERNMENTAL FUNDS
BALANCE SHEET
DECEMBER 31, 2024

	GENERAL	2018 SPLOST	2024 SPLOST	TSPLOST	GO BOND	ARP	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS								
Cash	$ 17,110,667	$ 6,754,798	$ 1,971,355	$ 6,625,678	$ 15,886,328	$ 2,253,161	$ 326,761	$ 50,928,748
Receivables (net of allowances for uncollectibles)	5,357,667						2,297	5,359,964
Due from other funds								-
Intergovernmental	659,004		572,078	90,603				1,321,685
Prepaid expenditures	362,721							362,721
Restricted cash	533,581							533,581
RLF Loans Receivable							188,973	188,973
TOTAL ASSETS	$ 24,023,640	$ 6,754,798	$ 2,543,433	$ 6,716,281	$ 15,886,328	$ 2,253,161	$ 518,031	$ 58,695,672
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	$ 1,377,598	$ 169,017	$ 587,286	$ 82,628			$ 2,297	$ 2,218,826
Due to other funds								-
Unearned revenue						$ 2,253,161		
Other accruals and deferrals	462,140				$ 65,278			527,418
Total liabilities	1,839,738	169,017	587,286	82,628	65,278	2,253,161	2,297	2,746,244
Deferred Inflows of Resources - Deferred revenue	417,043							417,043
Total Deferred Inflows of Resources	417,043	-	-	-	-	-	-	417,043

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, 2024

	GENERAL	2018 SPLOST	2024 SPLOST	TSPLOST	GO BOND	ARP	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Fund Balances:								
Nonspendable -								
Prepaid expenditures	$ 362,721							$ 362,721
Restricted for:								
Economic development							$ 515,734	515,734
Capital outlay		$6,585,781	$1,956,147	$6,633,653	$15,821,050			30,996,631
Debt service								-
Unrestricted:								
Committed to:								
Drug interdiction	34,882							34,882
Drug education	59,779							59,779
Opiod settlement	140,595							140,595
DFACS expenditures	248,863							248,863
Excess sales	49,462							49,462
Unassigned	20,870,557							20,870,557
Total fund balances	21,766,859	6,585,781	1,956,147	6,633,653	15,821,050	-	515,734	53,279,224
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$24,023,640	$6,754,798	$2,543,433	$6,716,281	$15,886,328	$ 2,253,161	$ 518,031	$ 56,442,511

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, 2024

Total Governmental Fund Balances		$ 53,279,224
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 $55,145,972		67,158,825
Other assets are not available to pay for current-period expenditures and therefore are deferred in the funds		417,043
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		8,829,703
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		(12,404,734)
Long-term receivables are not receivable in the the current period and therefore are not reported in the funds:		
Leases receivable		129,947
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Postclosure care costs	$ 3,818,714	
Leases payable	104,618	
Bonds payable	16,059,417	
Other postemployment benefits	24,974,902	
Combined adjustment		(44,957,651)
Net position of Governmental Activities		$ 72,452,357

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, 2024

	GENERAL	2018 SPLOST	2024 SPLOST	TSPLOST	GO BOND	ARP	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES:								
Property taxes	$15,776,882							$ 15,776,882
Other taxes	5,574,330	$2,859,402	$3,054,372	$1,157,653			$ 29,910	12,675,667
Licenses and permits	261,324							261,324
Intergovernmental revenues	2,727,899			2,400,713		$1,430,752	-	6,559,364
Charges for services	3,302,196						545,549	3,847,745
Fines and fees	1,166,686							1,166,686
Investment income	514,894	360,112	16,621		$ 162,532		5,649	1,059,808
Other revenue	938,498							938,498
Total revenues	30,262,709	3,219,514	3,070,993	3,558,366	162,532	1,430,752	581,108	42,285,974
EXPENDITURES:								
Current:								
General government	3,686,740				400,899			4,087,639
Judiciary	3,026,811							3,026,811
Public safety	11,273,971						1,323,287	12,597,258
Public works	6,548,664							6,548,664
Health and welfare	820,128							820,128
Culture and recreation	1,233,334							1,233,334
Housing and development	943,482						29,910	973,392
Capital outlay:								
General government	159,421							
Judiciary	5,910							
Public safety	611,723	841,472					13,637	1,466,832
Public works	1,072,437	1,147,696		1,228,036				3,448,169
Health and welfare	430,760						500	
Culture and recreation	159,061	539,595						698,656
Housing and development	1,799,587							
Intergovernmental:								
Public works		1,113,451	1,114,846					2,228,297
Total expenditures	31,772,029	3,642,214	1,114,846	1,228,036	400,899	-	1,367,334	39,525,358

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, 2024

	GENERAL	2018 SPLOST	2024 SPLOST	TSPLOST	GO BOND	ARP	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ (1,509,320)	$ (422,700)	$1,956,147	$2,330,330	$ (238,367)	$1,430,752	$ (786,226)	$ 2,760,616
OTHER FINANCING SOURCES (USES):								
Transfers in	1,430,752						791,375	2,222,127
Transfers (out)	(791,375)					(1,430,752)		(2,222,127)
Debt issuance					16,059,417			16,059,417
Sale of assets	378,248							378,248
Total other financing sources (uses)	1,017,625	-	-	-	16,059,417	(1,430,752)	791,375	16,437,665
NET CHANGE IN FUND BALANCES	(491,695)	(422,700)	1,956,147	2,330,330	15,821,050	-	5,149	19,198,281
FUND BALANCES, BEGINNING - AS PREVIOUSLY REPORTED	22,258,554	7,008,481	-	4,303,323	-	3,683,914	510,585	37,764,857
Error Correction						(3,683,914)		(3,683,914)
FUND BALANCES, BEGINNING - RESTATED	22,258,554	7,008,481	-	4,303,323	-	-	510,585	34,080,943
FUND BALANCES, ENDING	$21,766,859	$6,585,781	$1,956,147	$6,633,653	$15,821,050	$ -	$ 515,734	$ 53,279,224

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, 2024

Net change in fund balances – Total governmental funds		$ 19,198,281
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	$ 7,566,529	
Depreciation expense	(4,991,431)	2,575,098
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds –		
Deferred revenues increased by this amount this year		(501,155)
Disposition of capital assets that do not provide or consume current financial resources are note reported as revenue in the funds:		
Basis in assets disposed	(924,965)	
Accumulated depreciation	804,430	(120,535)
Deferred outflows of resources that do not provide current financial resources are not reported in the governmental funds:		
Deferred outflows of resources December 31, 2023	(8,768,593)	
Deferred outflows of resources December 31, 2024	8,829,703	61,110
Deferred inflows of resources that do not consume current financial resources are not reported in the governmental funds:		
Deferred inflows of resources December 31, 2023	13,946,450	
Deferred inflows of resources December 31, 2024	(12,404,734)	1,541,716
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		(63,098)
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 postclosure care obligations	(1,648,354)	
(Increase)decrease in lease liability	(68,710)	
(Increase) decrease in other postemployment obligation	(2,099,355)	
(Increase) decrease in bonds payable	(16,059,417)	(19,875,836)
Change in net position of Governmental Activities		$ 2,815,581

EXHIBIT G

WAYNE COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
DECEMBER 31, 2024

	CUSTODIAL FUNDS
ASSETS	
Cash	$ 3,014,401
Receivables	4,251,478
Total assets	7,265,879
LIABILITIES	
Due to others	7,265,879
Total liabilities	$ 7,265,879

EXHIBIT H

WAYNE COUNTY, GEORGIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
DECEMBER 31, 2024

	CUSTODIAL FUNDS
ADDITIONS	
Property tax collections	$ 27,812,119
Collections for services	3,408,430
Total contributions	31,220,549
DEDUCTIONS	
Distributions of tax collections	27,812,119
Distributions of collections for services	3,408,430
Total distributions	31,220,549
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	-
NET POSITON - BEGINNING	-
NET POSITION - ENDING	$ -

NOTES TO THE BASIC FINANCIAL STATEMENTS

WAYNE COUNTY, GEORGIA
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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

A. Reporting entity

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

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

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

A. Reporting entity (continued)

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

a. Discretely Presented Component Units

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

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

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

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

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

Wayne County Development Authority
P. O. Box 513
Jesup, Georgia 31598

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

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

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

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and agency funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as is the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available and susceptible to accrual when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

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

The government reports the following major governmental funds:

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

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Business-type/Proprietary Funds). The major funds (2018 SPLOST and TSPLOST) are where the proceeds of a special one cent sales tax, adopted by referendum, are expended for road, drainage, and other improvements.

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

The ARP fund is a special revenue fund used to account for revenues and expenses related to the coronavirus state and local relief funds.

Additionally, the government reports the following fund types:

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

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

Non-Current Governmental Assets/Liabilities:

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

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

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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

D. Assets, liabilities and net position or equity

1. Deposits

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

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

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

2. Receivables and payables

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

The major receivable for the County is property taxes receivable. Property is appraised and a lien on such property becomes enforceable 60 days after final notification on delinquency of property taxes. Property taxes are levied by the last quarter of the year in which they are assessed, or as soon after as deemed practical. Taxes are due and payable when levied. Property taxes are levied on all taxable real, public utility and personal property (including vehicles) located within the County. Assessed values for property tax purposes are determined by the Wayne County Board of Tax Assessors for all property except public utilities and motor vehicles. Assessed value is set at 40% of market value. Public utility assessed values are established by the State of Georgia. Wayne County may place liens on property once the related tax payments become delinquent. Property tax millage rates are usually adopted in August and tax bills are rendered by September 15.

The property tax calendar is as follows:

Beginning of fiscal year for taxes	January 1, 2024
Millage rate adopted by resolution	August 22, 2024
County tax digest approved by the State of Georgia	August 28, 2024
Real and personal property tax bills rendered	September 16, 2024
Real property tax payment due	November 15, 2024
Tax sales 2017-2023 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, 2024, expenditures exceeded appropriations 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	$ 30,536	$ 377,321	$ 346,785
Debt Service	6,126	9,104	2,978
Government Buildings & Plant:			
Interdepartmental charges	77,296	150,635	73,339
JUDICIARY -			
District Attorney:			
Personal services and employee benefits	27,286	30,405	3,119
Interdepartmental charges	2,000	2,742	742
Magistrate Court:			
Interdepartmental charges	20,490	21,135	645
Probate Court:			
Interdepartmental charges	40,425	45,086	4,661

B. Excess of expenditures over appropriations (continued)

GOVERNMENTAL FUNDS: GENERAL FUND	BUDGETARY AMOUNT	ACTUAL AMOUNT	VARIANCE WITH FINAL BUDGET
PUBLIC SAFETY -			
Sheriff:			
Interdepartmental charges	278,572	302,263	23,691
Emergency Management Agency:			
Interdepartmental charges	200	1,115	915
PUBLIC WORKS -			
County Shop:			
Interdepartmental charges	114,318	142,419	28,101
Capital outlays	549,168	592,159	42,991
HEALTH AND WELFARE:			
Welfare Administration:			
Capital outlays	-	41,574	41,574
Community Services:			
Capital outlays	180	430,760	430,580
CULTURE AND RECREATION -			
Recreation:			
Capital outlays	16,500	159,061	142,561
HOUSING AND DEVELOPMENT			
Building Inspection:			
Interdepartmental charges	1,269	2,458	1,189

C. Deficit fund equity

The County did not have a fund with a deficit fund balance as of December 31, 2024.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits

As of December 31, 2024, the County had the following investments:

Investment	Rating	Average Maturity (Days)	Fair Value
Georgia Fund 1	AAAm	46 WAM	$ 17,378,012
Total investments			17,378,012
Cash-checking and certificates of deposit			22,224,439
Total cash and investments			$39,602,451

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, 2024, 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	$ 4,212,436	$ 477,945	$ 1,045,286	$ 5,735,667	$ (378,000)	$ 5,357,667	$ 659,004
Nonmajor governmental		191,270		191,270		191,270	
2024 SPLOST							572,078
TSPLOST							90,603
Total	4,212,436	669,215	1,045,286	5,926,937	$ (378,000)	$ 5,548,937	$ 1,321,685
Less allowance for uncollectibles	(378,000)			(378,000)			
Net receivables	$ 3,834,436	$ 669,215	$ 1,045,286	$ 5,548,937			

C. Capital Assets

Capital assets activity for the year ended December 31, 2024 was as follows:

Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 3,410,795			$ 3,410,795
Construction in progress	1,366,639	3,739,204	263,872	4,841,971
Total capital assets, not being depreciated	4,777,434	3,739,204	263,872	8,252,766
Capital assets, being depreciated:				
Improvements	9,959,149			9,959,149
Buildings	16,204,169	384,834		16,589,003
Equipment, vehicles and furniture	12,365,051	3,390,303	924,965	14,830,389
Infrastructure	72,207,358	220,953		72,428,311
Leased equipment	150,072	95,107		245,179
Total assets, being depreciated	110,885,799	4,091,197	924,965	114,052,031
Less accumulated depreciation for:				
Improvements	4,734,580	406,905		5,141,485
Buildings	6,942,979	393,663		7,336,642
Equipment, vehicles and furniture	9,305,366	1,405,692	804,430	9,906,628
Infrastructure	29,894,062	2,732,544		32,626,606
Leased equipment	81,984	52,627		134,611
Total accumulated depreciation	50,958,971	4,991,431	804,430	55,145,972
Total capital assets, being depreciated, net	59,926,828	(900,234)	120,535	58,906,059
Net Governmental Activities Capital Assets	$ 64,704,262	$ 2,838,970	$ 384,407	$ 67,158,825

C. Capital Assets (Continued)

Depreciation expense was charged to governmental activities as follows:

General government	$ 81,999
Judiciary	46,999
Public safety	976,729
Public works	3,244,178
Health and welfare	121,608
Culture/recreation	227,892
Housing and development	292,026
Total depreciation expense	$4,991,431

D. Interfund receivables, payables, and transfers

The County did not have interfund receivable and payable balances at December 31, 2024.

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.

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

	Transfers In	Transfers Out
Major Fund:		
General to emergency telephone system		$ 791,375
ARP to General Fund		1,430,752
General Fund from ARP	$ 1,430,752	
Non-major Fund:		
Special revenue – Emergency telephone system from General	791,375	
Total	$2,222,127	$2,222,127

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.

D. 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 estimated postclosure care costs to provide for the postclosure costs of a landfill. The amount outstanding is $372,564 payable annually through 2027, non-interest bearing.

The County has accrued estimated postclosure care costs to provide for the postclosure costs of a recent landfill closure. The amount outstanding is $3,446,150 payable annually through 2053, non-interest bearing.

General Fund – Judicial/Recreation

2024 Series-

The County issued $15,000,000 in 2024 series general obligation sales tax bonds on August 15, 2024. The bonds are general obligations of the County. The amount outstanding is $15,000,000, payable in annual payments varying from $2,150,000 to $2,880,000, commencing September 1, 2025 through September 1, 2030, interest of 2.98%.

The bonds were issued at a premium for a total issue price of $16,059,417. The bond premium of $1,059,417 will be amortized over the life of the bonds.

Estimated postclosure care costs-

The annual requirements to amortize postclosure care costs outstanding of the primary government at December 31, 2024 are as follows:

	Governmental Activities		
Year Ending	Estimated Postclosure Care Costs		
December 31	Principal	Interest	Total
2025	131,493		131,493
2026	131,493		131,493
2027	109,578		109,578
Total	$ 372,564		$ 372,564

F. Long-term debt (Continued):

Year Ending December 31	Governmental Activites Estimated Postclosure Care Costs Principal	Interest	Total
2025	114,872		114,872
2026	114,872		114,872
2027	114,872		114,872
2028	114,872		114,872
2029	114,872		114,872
Thereafter	2,871,790		2,871,790
Total	$ 3,446,150		$ 3,446,150

General obligation bonds (Series 2024)-

The annual requirements to amortize the general obligation sales tax bonds of the primary government at December 31, 2024, including interest payments of $2,785,333, are as follows:

Year Ending December 31	Governmental Activities 2024 Series Bonds Principal	Interest	Total
2025	2,150,000	783,333	2,933,333
2026	2,280,000	642,500	2,922,500
2027	2,420,000	528,500	2,948,500
2028	2,560,000	407,500	2,967,500
2029	2,710,000	279,500	2,989,500
2030	2,880,000	144,000	3,024,000
Total	$15,000,000	$2,785,333	$17,785,333

The annual amortization of the bond premium of $1,059,417 is as follows:

Year Ending December 31	Governmental Activities 2024 Series Bonds Premium
2025	176,570
2026	176,569
2027	176,570
2028	176,569
2029	176,570
2030	176,569
Total	$ 1,059,417

F. Long-term debt (Continued):

Leases:

The annual requirements for leases are as follows:

	Governmental Activities		
Year Ending	Leases		
December 31	Principal	Interest	Total
2025	31,584	3,800	35,384
2026	26,760	2,568	29,328
2027	19,552	1,599	21,151
2028	20,389	762	21,151
2029	6,333	97	6,430
Total	$104,618	$ 8,826	$113,444

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, 2024:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Estimated postclosure care costs	$ 486,544		$ 113,980	$ 372,564	$ 131,493
Estimated postclosure care costs	1,683,816	$ 1,762,334		3,446,150	114,872
Net OPEB obligation	22,875,547	2,099,355		24,974,902	
Leases	35,908	95,107	26,397	104,618	31,584
2024 Series Bonds	-	15,000,000		15,000,000	2,150,000
2024 Series Premium	-	1,059,417		1,059,417	-
Total	25,081,815	20,016,213	140,377	44,957,651	2,427,949
Total governmental activities	$25,081,815	$20,016,213	$ 140,377	$44,957,651	$2,427,949

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 $372,564 and this amount is reflected as a liability at December 31, 2024. 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 $3,446,150 and this amount is reflected as a liability at December 31, 2024. 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, 2024, 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

The County did not incur any short-term debt during the year.

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 GO Bond 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 Economic Development
Restricted fund balance, beginning of year	$ 322,733	$ 25,650	$ 70,214	$ 233,556	$ 262,438	$ 67,167	$ 14,996,216	$ 510,085
Increase (decrease) in reserve	39,988	9,232	(10,435)	(92,961)	(13,575)	(17,705)	16,000,415	5,649
Restricted fund balance, end of year	$ 362,721	$ 34,882	$ 59,779	$ 140,595	$ 248,863	$ 49,462	$ 30,996,631	$ 515,734

Restricted assets are comprised of the following:

	2024
General Fund:	
Wayne County Drug Interdiction - Cash	$ 34,882
Wayne County Drug Education - Cash	59,779
Wayne County Opioid Settlements - Cash	140,595
Wayne County DFACS Building - Cash	248,863
Wayne County Excess Sales - Cash	49,462
Total General Fund	533,581
Total restricted assets	$ 533,581

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, 2024 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, 2017 resulted from the following:

December 31	Beginning Liability	Current Year Claims and changes in Estimates	Claim Payments	Ending Liability
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
2023	331,688	3,596,637	3,338,504	589,821
2024	589,821	3,682,866	3,568,881	703,806

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, 2024, the County-guaranteed bonds outstanding were as follows:

Description	Balance
Series 2015 revenue bonds of Hospital Authority of Wayne County	$3,300,000

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 $19,103 to the RC for the year ended December 31, 2024. 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.

2024 SPLOST

On March 12, 2024, Wayne County voters approved a six year referendum to raise an estimated $28,000,000 for (a) courthouse project, (b) road, street, and bridge projects and road equipment, (c) public safety equipment and vehicles, (d) recreation projects including swimming pool, community center, and equestrian center, and (e)) 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, 2024 and the County received its first check in August 2024. 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.

On August 15, 2024, Wayne County issued $15,000,000 in 2024 series general obligation sales tax bonds. The bonds are general obligations of the County and were issued as advanced funding for the 2024 SPLOST projects. These bonds will be repaid using the sales tax revenues collected over the life of the bond. See Note III F for further details.

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, 2024.

	Amount	Percentage
Lodging tax receipts	$29,910	100%
Disbursements to Wayne County Board of Tourism for promotion of tourism	29,910	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, 2024, 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 2024 year, the County contributed $480,064 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. Fifty-eight (58) plan members invest their contributions ($192,711 for 2024) in annuity contracts with Nationwide Insurance Company. One hundred and twenty-nine (129) plan members invest their contributions ($370,777 for 2024) 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 twelve (12) 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, 2024, retirees receiving benefits paid $45,402, 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 $345,582, 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, 2024. The total OPEB liability was determined by updating the actuarial valuation performed as of January 1, 2024, 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, 2024, using the Entry Age actuarial cost method and the following assumptions, applied to all periods included in the measurement.

Inflation	2.00%
Investment rate of return	3.26%
Healthcare cost trend rates	
Pre-Medicare	7.00% trended down to 4.50% by 2034
Medicare	5.125% trended down to 4.50% by 2027
Mortality rates	Pub 2010 GE & PS Amt-Weighted

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 3.26%, 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 3.72% in the previous fiscal year to 3.26% 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, 2023	$ 22,875,547	$ -	$ 22,875,547
Changes for the year:			
Service cost	377,908		377,908
Interest	862,501		862,501
Benefit changes			
Differences between expected and actual experience	(1,419,574)		(1,419,574)
Assumption changes	2,415,662		2,415,662
Contributions - employer		137,142	(137,142)
Net investment income			
Benefit payments	(137,142)	(137,142)	-
Administrative expense			
Net changes	2,099,355		2,099,355
Balances at December 31, 2024	$ 24,974,902	$ -	$ 24,974,902

Sensitivity of Net OPEB Liability to Changes in Discount Rate

The following presents the net OPEB liability using the discount rate of 3.26%, as well as what the net OPEB liability would be if it were calculated using a discount rate one percentage point lower (2.26%) or one percentage point higher (4.26%) than the current rate:

	1% Decrease 2.26%	Current Rate 3.26%	1% Increase 4.26%
Net OPEB liability	$30,155,852	$24,974,902	$20,900,280

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

For the year ended December 31, 2024, the County recognized OPEB expense of $697,038. At December 31, 2024, 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	$ 979,388	$ 5,247,917
Change in assumption	7,850,315	7,038,481
Net difference between projected and actual earnings on OPEB plan investments	-	-
Total	$ 8,829,703	$ 12,286,398

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	Total
2025	$ (543,371)
2026	(578,418)
2027	(797,976)
2028	(775,573)
2029	(777,687)
Thereafter	16,330
Total	$ (3,456,695)

H. Correction of an Error in Previously Issued Financial Statements and Restatement

a. Correction of an Error

During fiscal year 2024, the County determined that revenue related to the American Recovery Plan as reported in the ARP Fund had been improperly recognized. The amounts were originally reported as revenue when received while the amounts should have been reported as unearned revenue. The effect of correcting this error is shown below.

H. Correction of an Error in Previously Issued Financial Statements and Restatement (Continued)

b. Restatement of Beginning Balances

During fiscal year 2024, error corrections resulted in restatement of beginning net position and fund balance, as follows:

	12/31/2023 As Previously Reported	Error Correction	12/31/2023 As Restated
Government-Wide			
Governmental Activities	$ 73,320,692	$(3,683,913)	$69,636,779
Total Primary Government	$ 73,320,692	$(3,683,913)	$69,636,779
Governmental Funds			
Major Funds:			
General Fund	$ 22,258,554		$22,258,554
2018 SPLOST	7,008,481		7,008,481
TSPLOST	4,303,323		4,303,323
ARP	3,683,913	$(3,683,913)	-
Nonmajor Funds	510,586		510,586
Total Governmental Funds	$ 37,764,857	$(3,683,913)	$34,080,944

I. Subsequent Events

There were no additional subsequent events.

REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MD&A

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	$ 17,002,000	$ 20,408,500	$ 15,776,882	$ (4,631,618)
Other taxes	4,485,500	6,033,150	5,574,330	(458,820)
Licenses and permits	285,000	337,100	261,324	(75,776)
Intergovernmental revenue	2,161,801	2,331,473	2,727,899	396,426
Charges for services	3,035,400	3,785,875	3,302,196	(483,679)
Fines and fees	852,500	817,300	1,166,686	349,386
Investment income	400,000	500,000	514,894	14,894
Other revenue	565,500	998,191	938,497	(59,694)
TOTAL REVENUES	28,787,701	35,211,589	30,262,708	(4,948,881)
EXPENDITURES:				
GENERAL GOVERNMENT:				
ELECTIONS:				
Personal services and employee benefits	215,500	187,627	109,466	(78,161)
Purchased/contract services	69,433	76,848	36,030	(40,818)
Supplies	14,900	32,996	29,874	(3,122)
Capital outlays	15,000	157,362	136,918	(20,444)
Interdepartmental charges	-	-	-	-
Total elections	314,833	454,833	312,288	(142,545)
REGISTRAR:				
Personal services and employee benefits	67,988	66,531	55,539	(10,992)
Purchased/contract services	26,013	10,936	3,860	(7,076)
Supplies	3,250	3,250	2,000	(1,250)
Capital outlays	1,500	1,532	1,032	(500)
Interdepartmental charges	-	115,518	38,241	(77,277)
Total registrar	98,751	197,767	100,672	(97,095)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
FINANCIAL ADMINISTRATION:				
Personal services and employee benefits	$ 514,053	$ 513,002	$ 514,887	$ 1,885
Purchased/contract services	360,316	371,870	334,933	(36,937)
Supplies	28,700	37,115	31,980	(5,135)
Capital outlays	9,000	14,550	14,327	(223)
Interdepartmental charges	2,500,000	30,536	377,321	346,785
Other costs	182,590	2,196,310	423,601	(1,772,709)
Debt service	9,000	6,126	9,104	2,978
Total financial administration	3,603,659	3,169,509	1,706,153	(1,463,356)
TAX COMMISSIONER:				
Personal services and employee benefits	348,701	334,792	337,828	3,036
Purchased/contract services	169,399	154,931	154,478	(453)
Supplies	10,900	9,243	7,608	(1,635)
Capital outlays	9,000	10,678	5,678	(5,000)
Interdepartmental charges	-	198,486	172,409	(26,077)
Total tax commissioner	538,000	708,130	678,001	(30,129)
TAX ASSESSOR:				
Personal services and employee benefits	363,221	338,710	328,547	(10,163)
Purchased/contract services	389,185	380,970	109,734	(271,236)
Supplies	10,800	11,645	7,656	(3,989)
Capital outlays	8,600	8,600	1,466	(7,134)
Interdepartmental charges	-	223,164	90,742	(132,422)
Total tax assessor	771,806	963,089	538,145	(424,944)
GOVERNMENT BUILDINGS & PLANTS:				
Personal services and employee benefits	215,299	215,905	211,181	(4,724)
Purchased/contract services	62,973	93,692	92,092	(1,600)
Supplies	50,600	57,071	56,994	(77)
Capital outlay	20,000	-	-	-
Interdepartmental charges	-	77,296	150,635	73,339
Total government buildings	348,872	443,964	510,902	66,938
TOTAL GENERAL GOVERNMENT	5,675,921	5,937,292	3,846,161	(2,091,131)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
JUDICIARY:				
JUDICIAL ADMINISTRATION:				
Personal services and employee benefits	$ 526,598	$ 526,598	$ 519,098	$ (7,500)
Purchased/contract services	302,843	285,388	204,125	(81,263)
Supplies	41,850	49,141	44,109	(5,032)
Capital outlays	5,500	5,500	-	(5,500)
Interdepartmental charges	-	71,144	72,605	1,461
Debt service	23,800	23,800	22,384	(1,416)
Total judicial administration	900,591	961,571	862,321	(99,250)
STATE AND SUPERIOR COURTS:				
Personal services and employee benefits	475,302	466,387	448,821	(17,566)
Purchased/contract services	334,272	327,977	178,224	(149,753)
Supplies	49,950	55,269	50,822	(4,447)
Capital outlays	3,000	8,910	5,910	(3,000)
Interdepartmental charges	-	27,500	26,009	(1,491)
Other costs	34,000	34,000	31,114	(2,886)
Total state and superior courts	896,524	920,043	740,900	(179,143)
DISTRICT ATTORNEY:				
Personal services and employee benefits	9,043	27,286	30,405	3,119
Purchased/contract services	4,218	4,335	2,080	(2,255)
Supplies	100	100	-	(100)
Interdepartmental charges	-	2,000	2,742	742
Other costs	254,875	235,030	205,231	(29,799)
Total district attorney	268,236	268,751	240,458	(28,293)
MAGISTRATE COURT:				
Personal services and employee benefits	276,405	270,482	244,264	(26,218)
Purchased/contract services	40,928	42,331	35,733	(6,598)
Supplies	5,500	6,977	4,726	(2,251)
Capital outlays	1,700	1,816	-	(1,816)
Interdepartmental charges	-	20,490	21,135	645
Total magistrate court	324,533	342,096	305,858	(36,238)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
PROBATE COURT:				
Personal services and employee benefits	$ 264,950	$ 254,960	$ 256,911	$ 1,951
Purchased/contract services	37,883	41,439	29,623	(11,816)
Supplies	4,450	5,108	3,799	(1,309)
Capital outlays	3,000	3,000	-	(3,000)
Interdepartmental charges	-	40,425	45,086	4,661
Debt service	4,300	4,300	4,104	(196)
Total probate court	314,583	349,232	339,523	(9,709)
JUVENILE COURT:				
Personal services and employee benefits	90,059	97,978	98,162	184
Purchased/contract services	95,926	88,008	80,356	(7,652)
Total juvenile court	185,985	185,986	178,518	(7,468)
PUBLIC DEFENDER:				
Purchased/contract services	3,654	3,654	900	(2,754)
Other costs	241,899	264,243	264,243	-
Total public defender	245,553	267,897	265,143	(2,754)
DRUG COURT:				
Purchased/contract services	100,000	100,000	100,000	-
Total drug court	100,000	100,000	100,000	-
TOTAL JUDICIARY	3,236,005	3,395,576	3,032,721	(362,855)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
PUBLIC SAFETY:				
SHERIFF:				
Personal services and employee benefits	$ 3,200,731	$ 3,619,865	$ 3,640,458	$ 20,593
Purchased/contract services	446,499	505,130	474,547	(30,583)
Supplies	420,150	309,752	299,795	(9,957)
Capital outlays	263,000	283,631	280,558	(3,073)
Interdepartmental charges	-	278,572	302,263	23,691
Debt service	23,000	23,000	10,731	(12,269)
Total sheriff	4,353,380	5,019,950	5,008,352	(11,598)
JAIL:				
Personal services and employee benefits	1,548,671	1,499,848	1,507,334	7,486
Purchased/contract services	605,654	576,053	562,566	(13,487)
Supplies	514,300	600,110	591,750	(8,360)
Capital outlays	54,000	18,636	14,406	(4,230)
Interdepartmental charges	-	182,646	177,387	(5,259)
Other costs	10,000	11,885	11,885	-
Debt Service	4,000	4,000	1,787	(2,213)
Total jail	2,736,625	2,893,178	2,867,115	(26,063)
OTHER PUBLIC SAFETY:				
Personal services and employee benefits	52,045	53,360	26,201	(27,159)
Purchased/contract services	15,066	15,126	5,238	(9,888)
Supplies	8,900	8,901	5,579	(3,322)
Capital outlays	1,500	1,500	-	(1,500)
Other costs	26,923	26,923	26,922	(1)
Total other public safety	104,434	105,810	63,940	(41,870)
RURAL FIRE DEPARTMENTS:				
Personal services and employee benefits	144,317	101,529	102,488	959
Purchased/contract services	133,698	173,937	139,419	(34,518)
Supplies	31,550	57,690	47,822	(9,868)
Capital outlays	13,000	73,670	69,625	(4,045)
Interdepartmental charges	-	6,505	5,835	(670)
Other costs	424,237	420,466	420,463	(3)
Total rural fire departments	746,802	833,797	785,652	(48,145)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
EMERGENCY MEDICAL SERVICES:				
Personal services and employee benefits	$ 1,604,597	$ 1,611,408	$ 1,605,543	$ (5,865)
Purchased/contract services	211,222	222,557	220,879	(1,678)
Supplies	151,900	133,755	128,399	(5,356)
Capital outlays	92,000	296,600	240,372	(56,228)
Interdepartmental charges	-	664,353	587,759	(76,594)
Total emergency medical services	2,059,719	2,928,673	2,782,952	(145,721)
CORONER:				
Personal services and employee benefits	38,946	37,511	34,125	(3,386)
Purchased/contract services	16,391	17,826	14,020	(3,806)
Supplies	4,600	4,600	2,892	(1,708)
Capital outlays	-	-	-	-
Interdepartmental charges	-	290,095	233,634	(56,461)
Total coroner	59,937	350,032	284,671	(65,361)
EMERGENCY MANAGEMENT AGENCY:				
Personal services and employee benefits	91,177	90,977	49,549	(41,428)
Purchased/contract services	48,919	42,310	25,915	(16,395)
Supplies	18,000	18,663	9,671	(8,992)
Capital outlays	5,000	10,600	6,762	(3,838)
Interdepartmental charges	-	200	1,115	915
Total emergency management agency	163,096	162,750	93,012	(69,738)
TOTAL PUBLIC SAFETY	10,223,993	12,294,190	11,885,694	(408,496)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
PUBLIC WORKS:				
HIGHWAYS AND STREETS:				
Personal services and employee benefits	$ 2,041,019	$ 2,103,475	$ 2,045,343	$ (58,132)
Purchased/contract services	786,478	837,626	815,925	(21,701)
Supplies	553,460	468,065	443,861	(24,204)
Capital outlays	189,300	1,076,404	1,068,695	(7,709)
Interdepartmental charges	-	1,236,512	902,212	(334,300)
Total highways and streets	3,570,257	5,722,082	5,276,036	(446,046)
SOLID WASTE & RECYCLING -				
Personal services and employee benefits	$ 13,635	14,207	13,907	(300)
Purchased/contract services	1,268,545	1,339,324	1,339,190	(134)
Supplies	3,100	3,112	2,761	(351)
Capital outlays	35,000	6,782	-	(6,782)
Other costs	4,000	4,000	-	(4,000)
Total solid waste & recycling	1,324,280	1,367,425	1,355,858	(11,567)
COUNTY SHOP:				
Personal services and employee benefits	426,496	448,635	454,865	6,230
Purchased/contract services	42,248	45,635	44,751	(884)
Supplies	41,050	42,056	42,056	-
Capital outlays	9,000	3,742	3,742	-
Interdepartmental charges	-	114,318	142,419	28,101
Other costs	308,000	301,376	301,374	(2)
Total county shop	826,794	955,762	989,207	33,445
TOTAL PUBLIC WORKS	5,721,331	8,045,269	7,621,101	(424,168)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
HEALTH AND WELFARE:				
PUBLIC HEALTH ADMINISTRATION:				
Purchased/contract services	30,979	37,379	26,215	(11,164)
Supplies	-	-	-	-
Other costs	105,000	105,000	103,225	(1,775)
Total public health administration	135,979	142,379	129,440	(12,939)
WELFARE ADMINISTRATION:				
Purchased/contract services	$ 15,541	$ 15,604	$ 15,253	$ (351)
Supplies	950	1,307	1,119	(188)
Capital outlays	-	-	41,574	41,574
Other costs	10,500	10,600	9,594	(1,006)
Total welfare administration	26,991	27,511	67,540	40,029
COMMUNITY SERVICES:				
Personal services and employee benefits	313,081	346,290	349,779	3,489
Purchased/contract services	89,181	103,584	98,296	(5,288)
Supplies	186,000	164,210	113,557	(50,653)
Capital outlays	36,000	180	430,760	430,580
Interdepartmental charges	-	69,349	61,516	(7,833)
Total community services	624,262	683,613	1,053,908	370,295
TOTAL HEALTH AND WELFARE	787,232	853,503	1,250,888	397,385
CULTURE AND RECREATION:				
RECREATION:				
Personal services and employee benefits	485,778	498,563	401,040	(97,523)
Purchased/contract services	378,078	352,371	296,461	(55,910)
Supplies	370,600	377,022	342,058	(34,964)
Capital outlays	16,500	16,500	159,061	142,561
Interdepartmental charges	-	41,958	38,985	(2,973)
Other costs	-	506	506	-
Debt service	4,600	4,600	4,284	(316)
Total recreation	1,255,556	1,291,520	1,242,395	(49,125)

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	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	1,405,556	1,441,520	1,392,395	(49,125)
HOUSING AND DEVELOPMENT:				
FOREST RESOURCES:				
Personal services and employee benefits	132,691	145,010	144,567	(443)
Purchased/contract services	74,546	71,025	63,855	(7,170)
Supplies	17,580	20,525	17,619	(2,906)
Capital outlays	6,250	3,583	-	(3,583)
Interdepartmental charges	-	66,755	57,219	(9,536)
Other costs	100,100	91,024	80,158	(10,866)
Total forest resources	331,167	397,922	363,418	(34,504)
BUILDING INSPECTION:				
Personal services and employee benefits	56,526	70,258	70,442	184
Purchased/contract services	9,663	9,624	9,470	(154)
Supplies	5,850	3,357	3,262	(95)
Capital outlay	500	-	-	-
Interdepartmental charges	-	1,269	2,458	1,189
Total building inspection	72,539	84,508	85,632	1,124

SCHEDULE 1

WAYNE COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
ECONOMIC DEVELOPMENT:				
Purchased/contract services	$ 19,103	$ 19,853	$ 19,853	$ -
Capital outlays	-	-	-	-
Other costs	320,000	355,435	355,120	(315)
Total economic development	339,103	375,288	374,973	(315)
AIRPORT:				
Purchased/contract services	60,514	44,572	43,877	(695)
Supplies	143,050	75,768	75,582	(186)
Capital outlays	475,000	1,808,224	1,799,587	(8,637)
Total airport	678,564	1,928,564	1,919,046	(9,518)
TOTAL HOUSING AND DEVELOPMENT	1,421,373	2,786,282	2,743,069	(43,213)
TOTAL EXPENDITURES	28,471,411	34,753,632	31,772,029	(2,981,603)
EXCESS (DEFFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	316,290	457,957	(1,509,321)	(1,967,278)
OTHER FINANCING SOURCES (USES):				
TRANSFERS (out)	(397,290)	(842,957)	639,377	1,482,334
SALE OF ASSETS	81,000	385,000	378,248	(6,752)
Total other financing sources and (uses)	(316,290)	(457,957)	1,017,625	1,475,582
NET CHANGE IN FUND BALANCES	-	-	(491,696)	(491,696)
FUND BALANCES, BEGINNING			22,258,554	
FUND BALANCES, ENDING	$ -	$ -	$ 21,766,858	$ (491,696)

SCHEDULE 2

WAYNE COUNTY, GEORGIA
ARP FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET OVER (UNDER)
	ORIGINAL	FINAL		
REVENUES –				
Intergovernmental revenues	$ -	$ 1,430,752	$ 1,430,752	$ -
Total revenues	-	1,430,752	1,430,752	-
OTHER FINANCING SOURCES (USES)				
Transfers in (out)				
Total other financing sources (uses)	$ -	$ 1,430,752	$ 1,430,752	$ -
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	-	-	-	-
FUND BALANCE, Beginning of year	-	-	-	-
FUND BALANCE, End of year	$ -	$ -	$ -	$ -

SCHEDULE 2

WAYNE COUNTY, GEORGIA
SCHEDULE OF CHANGES IN WAYNE COUNTY, GEORGIA'S OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31, 2024

	2024	2023	2022	2021
Total OPEB Liability				
Service Cost	$ 377,908	$ 633,538	$ 825,260	$ 546,444
Interest	862,501	641,726	754,016	702,340
Benefit changes	-	-	-	-
Difference between expected and actual experience	(1,419,574)	(155,236)	(6,418,858)	1,907,269
Change of assumptions	2,415,662	(8,708,225)	751,604	6,772,128
Benefit payments including refunds of member contributions	(137,142)	(108,358)	(162,015)	(382,423)
Net Change in Total OPEB Liability	2,099,355	(7,696,555)	(4,249,993)	9,545,758
Total OPEB Liability - Beginning	22,875,547	30,572,102	34,822,095	25,276,337
Total OPEB Liability - Ending	$ 24,974,902	$ 22,875,547	$ 30,572,102	$ 34,822,095
Plan Fiduciary Net Position				
Contributions - Employer	137,142	108,358	162,015	382,423
Contributions - Employee				
Net Investment Income				
Benefit payments including refunds of employee contributions	(137,142)	(108,358)	(162,015)	(382,423)
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	$ 24,974,902	$ 22,875,547	$ 30,572,102	$ 34,822,095
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	0.00%	0.00%	0.00%	0.00%
Covered - Employee Payroll	3,643,562	3,250,212	3,250,212	4,314,395
Wayne County, Georgia's Net OPEB Liability as a Percentage of Covered - Employee Payroll	685.45%	703.82%	940.62%	807.11%

WAYNE COUNTY, GEORGIA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

A. Budgets and Budgetary Accounting

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

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

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

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

4. Annual budgets are adopted for the General Fund, debt service funds and special revenue funds for legal budgetary control. Project length budgets are adopted for capital projects funds.

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

6. Supplemental increases and decreases in budget appropriations were properly approved by the County Commissioners. For the year ended December 31, 2024, the following supplemental increases and decreases in budget appropriations were approved:

Fund Type	Original Appropriations	Supplemental Appropriations	Supplemental Decreases	Final Appropriations
General	$ 28,471,411	$ 6,282,221	-	$ 34,753,632
Special Revenue	967,238	490,667	-	1,457,905

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

GOVERNMENTAL FUNDS: GENERAL FUND	BUDGETARY AMOUNT	ACTUAL AMOUNT	VARIANCE WITH FINAL BUDGET
GENERAL GOVERNMENT -			
Financial Administration:			
Interdepartmental charges	$ 30,536	$ 377,321	$ 346,785
Debt Service	6,126	9,104	2,978
Government Buildings & Plant:			
Interdepartmental charges	77,296	150,635	73,339
JUDICIARY -			
District Attorney:			
Personal services and employee benefits	27,286	30,405	3,119
Interdepartmental charges	2,000	2,742	742
Magistrate Court:			
Interdepartmental charges	20,490	21,135	645
Probate Court:			
Interdepartmental charges	40,425	45,086	4,661
PUBLIC SAFETY -			
Sheriff:			
Interdepartmental charges	278,572	302,263	23,691
Emergency Management Agency:			
Interdepartmental charges	200	1,115	915
PUBLIC WORKS -			
County Shop:			
Interdepartmental charges	114,318	142,419	28,101
Capital outlays	549,168	592,159	42,991
HEALTH AND WELFARE:			
Welfare Administration:			
Capital outlays	-	41,574	41,574
Community Services:			
Capital outlays	180	430,760	430,580
CULTURE AND RECREATION -			
Recreation:			
Capital outlays	16,500	159,061	142,561
HOUSING AND DEVELOPMENT			
Building Inspection:			
Interdepartmental charges	1,269	2,458	1,189

C. Deficit fund equity
The County did not have a fund with a deficit fund balance as of December 31, 2024.

SUPPLEMENTARY DATA – COMBINING FUND FINANCIAL SCHEDULES

SCHEDULE 4

WAYNE COUNTY, GEORGIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2024

	Special Revenue			Capital Projects	Total Non-major Governmental Funds
	Hotel/Motel Tax Fund	Emergency Telephone System	RLF	CDBG	
ASSETS:					
Cash			$ 326,761	$ -	$ 326,761
Receivables	$ 2,297				2,297
Intergovernmental					-
RLF Loans Receivable			188,973		188,973
TOTAL ASSETS	$ 2,297	$ -	$ 515,734	$ -	$ 518,031
LIABILITIES AND FUND BALANCE					
LIABILITIES-					
Accounts payable	$ 2,297				$ 2,297
Total Liabilities	2,297	-	-	-	2,297
FUND BALANCES:					
Restricted for capital outlay					-
Restricted for economic development			515,734		515,734
Unassigned					-
Total Fund Balance	-	-	515,734	-	515,734
TOTAL LIABILITIES AND FUND BALANCES	$ 2,297	$ -	$ 515,734	$ -	$ 518,031

SCHEDULE 5

WAYNE COUNTY, GEORGIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2024

	Special Revenue			Capital Projects	Total Non-major Governmental Funds
	Hotel/Motel Tax Fund	Emergency Telephone System	RLF	CDBG	
REVENUES:					
Taxes	$ 29,910				$ 29,910
Intergovernmental				$ -	-
Charges for services		$ 545,549			545,549
Investment income			$ 5,649		5,649
Total revenues	29,910	545,549	5,649	-	581,108
EXPENDITURES:					
Current:					
Public safety		1,323,287			1,323,287
Housing and development	29,910				29,910
Capital outlay:					
Public safety		13,637			13,637
Health and Welfare				500	500
Culture and recreation					-
Total expenditures	29,910	1,336,924	-	500	1,367,334
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITUES	-	(791,375)	5,649	(500)	(786,226)
OTHER FINANCING SOURCES (USES):					
Transfers in (out)	-	791,375	-	-	791,375
Total other financing sources (uses)	-	791,375	-	-	791,375
NET CHANGES IN FUND BALANCES	-	-	5,649	(500)	5,149
FUND BALANCE, Beginning	-	-	510,085	500	510,585
FUND BALANCE, Ending	$ -	$ -	$ 515,734	$ -	$ 515,734

SCHEDULE 6

WAYNE COUNTY, GEORGIA
HOTEL/MOTEL TAX
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET OVER
	ORIGINAL	FINAL	AMOUNTS	(UNDER)
REVENUES –				
Taxes	$ 24,000	$ 29,000	$ 29,910	$ 910
Total revenues	24,000	29,000	29,910	910
EXPENDITURES -				
Housing and development -				
Other costs	24,000	29,000	29,910	910
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, Beginning of year	-	-	-	-
FUND BALANCE, End of year	$ -	$ -	$ -	$ -

SCHEDULE 7

WAYNE COUNTY, GEORGIA
EMERGENCY TELEPHONE SYSTEM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET OVER
	ORIGINAL	FINAL	AMOUNTS	(UNDER)
REVENUES –				
Charges for services	$ 507,000	$ 547,000	$ 545,549	$ (1,451)
Total revenues	507,000	547,000	545,549	(1,451)
EXPENDITURES:				
Personal services and employee benefits	730,026	798,310	803,693	5,383
Purchased/contract services	125,764	157,422	157,087	(335)
Supplies	35,500	38,538	38,515	(23)
Capital outlays	13,000	13,640	13,637	(3)
Interdepartmental charges	-	382,047	323,992	(58,055)
Total expenditures	904,290	1,389,957	1,336,924	(53,033)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(397,290)	(842,957)	(791,375)	51,582
OTHER FINANCING SOURCES (USES) -				
Transfer in	397,290	842,957	791,375	(51,582)
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, Beginning of year	-	-	-	-
FUND BALANCE, End of year	$ -	$ -	$ -	$ -

SCHEDULE 8

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, 2024

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET OVER
	ORIGINAL	FINAL	AMOUNTS	(UNDER)
REVENUES-				
Investment income	$ 38,948	$ 38,948	$ 5,649	$ (33,299)
Total revenues	38,948	38,948	5,649	(33,299)
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	-	-	5,649	5,649
OTHER FINANCING SOURCES (USES) –				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	5,649	5,649
FUND BALANCE, Beginning	510,085	510,085	510,085	-
FUND BALANCE, Ending	$ 510,085	$ 510,085	$ 515,734	$ 5,649

SCHEDULE 9

WAYNE COUNTY, GEORGIA
CDBG CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – ACTUAL FROM INCEPTION AND
FOR THE YEAR ENDED DECEMBER 31, 2024

	ESTIMATED COSTS		PRIOR YEARS	CURRENT YEAR	TOTAL TO DATE
	ORIGINAL	CURRENT			
REVENUES:					
Intergovernmental	$ 750,000	$ 750,000	$ 43,816	$ -	$ 43,816
Total revenues	750,000	750,000	43,816	-	43,816
EXPENDITURES-					
Capital Outlay:					
Health and Welfare	750,000	750,000	43,316	500	43,816
Total expenditures	750,000	750,000	43,316	500	43,816
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	500	(500)	-
OTHER FINANCING SOURCES –					
Transfer in/(out)					-
Total other financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	500	(500)	-
FUND BALANCE, Beginning	-	-	-	500	500
FUND BALANCE, Ending	$ -	$ -	$ 500	$ -	$ 500

SCHEDULE 10

WAYNE COUNTY, GEORGIA
CUSTODIAL FUNDS
COMBINING SCHEDULE OF FIDUCIARY ASSETS AND LIABILITIES
DECEMBER 31, 2024

	Tax Commissioner	Clerk of Court	Sheriff's Department	Magistrate Court	Probate Court	Total
ASSETS						
Cash	$ 2,399,727	$ 402,286	$ 162,049	$ 34,483	$ 15,856	$ 3,014,401
Taxes receivable	4,251,478					4,251,478
Total assets	$ 6,651,205	$ 402,286	$ 162,049	$ 34,483	$ 15,856	$ 7,265,879
LIABILITIES						
Due to others	$ 6,651,205	$ 402,286	$ 162,049	$ 34,483	$ 15,856	$ 7,265,879
Total liabilities	$ 6,651,205	$ 402,286	$ 162,049	$ 34,483	$ 15,856	$ 7,265,879

SCHEDULE 11

WAYNE COUNTY, GEORGIA
CUSTODIAL FUNDS
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

	Beginning Balance	Additions	Deductions	Ending Balance
TAX COMMISSIONER				
Assets:				
Cash	$ 14,932,470	$ 40,344,862	$ 52,877,605	$ 2,399,727
Taxes receivable	3,307,994	41,288,346	40,344,862	$ 4,251,478
Total assets	$ 18,240,464	$ 81,633,208	$ 93,222,467	$ 6,651,205
Liabilities –				
Due to others	$ 18,240,464	$ 81,633,208	$ 93,222,467	$ 6,651,205
CLERK OF COURT				
Assets –				
Cash	$ 247,360	$ 2,372,238	$ 2,217,312	$ 402,286
Liabilities –				
Due to others	$ 247,360	$ 2,372,238	$ 2,217,312	$ 402,286
SHERIFF'S DEPARTMENT				
Assets –				
Cash	$ 219,978	$ 446,658	$ 504,587	$ 162,049
Liabilities –				
Due to others	$ 219,978	$ 446,658	$ 504,587	$ 162,049
MAGISTRATE COURT				
Assets –				
Cash	$ 19,335	$ 304,639	$ 289,491	$ 34,483
Liabilities –				
Due to others	$ 19,335	$ 304,639	$ 289,491	$ 34,483
PROBATE COURT				
Assets –				
Cash	$ 14,505	$ 171,399	$ 170,048	$ 15,856
Liabilities –				
Due to others	$ 14,505	$ 171,399	$ 170,048	$ 15,856
TOTALS – AGENCY FUNDS				
Assets:				
Cash	$ 15,433,648	$ 43,639,796	$ 56,059,043	$ 3,014,401
Taxes receivable	3,307,994	41,288,346	40,344,862	4,251,478
Total assets	$ 18,741,642	$ 84,928,142	$ 96,403,905	$ 7,265,879
Liabilities –				
Due to others	$ 18,741,642	$ 84,928,142	$ 96,403,905	$ 7,265,879

SCHEDULE 12

WAYNE COUNTY, GEORGIA
COMPONENT UNITS – MAJOR AND NON-MAJOR
COMBINING SCHEDULE OF NET POSITION
DECEMBER 31, 2024

	MAJOR HOSPITAL AUTHORITY OF WAYNE COUNTY	NON-MAJOR WAYNE COUNTY INDUSTRIAL AUTHORITY	NON-MAJOR WAYNE COUNTY BOARD OF HEALTH	TOTAL COMPONENT UNITS
ASSETS				
Cash	$ 122,000	$ 370,494	$ 776,374	$ 1,268,868
Receivables (net of allowance for uncollectibles)	12,650,000			12,650,000
Inventory, at lower of cost or market	2,834,000			2,834,000
Other current assets	1,480,000			1,480,000
Restricted cash	618,000			618,000
Due from other governments			52,434	52,434
Capital assets, net of accumulated depreciation				
Land	496,000	4,833,674		5,329,674
Other capital assets	37,982,000	382,375	19,972	38,384,347
Other assets	15,994,000	56,798	18,851	16,069,649
Total assets	72,176,000	5,643,341	867,631	78,686,972
DEFERRED OUTFLOWS OF RESOURSES:				
Deferred loss on refunding	93,000			93,000
Proportionate share of collective deferred outflows of resources			377,666	377,666
Total assets and deferred outflows of resources	72,269,000	5,643,341	1,245,297	79,157,638
LIABILITIES				
Current liabilities:				
Accounts payable	12,293,000		7,795	12,300,795
Accrued expenses	3,271,000	2,652		3,273,652
Non-current liabilities:				
Due within one year	4,442,000			4,442,000
Due in more than one year	4,716,000		1,043,780	5,759,780
Total liabilities	24,722,000	2,652	1,051,575	25,776,227
DEFERRED INFLOWS OF RESOURCES:				
Proportionate share of collective deferred inflows of resources	516,000		52,371	568,371
Total liabilities and deferred inflows	25,238,000	2,652	1,103,946	26,344,598
NET POSITION				
Net investment in capital assets	29,320,000	5,216,049	19,972	34,556,021
Restricted:				
Debt service	618,000			618,000
Prior year program income			171,617	171,617
Unrestricted	17,093,000	424,640	(50,238)	17,467,402
Total net position	$ 47,031,000	$ 5,640,689	$ 141,351	$ 52,813,040

SCHEDULE 13

WAYNE COUNTY, GEORGIA
COMPONENT UNITS – MAJOR AND NON-MAJOR
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

		Program Revenues			Net (Expense) Revenue and Changes in Net Position			
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Major Hospital Authority of Wayne County	Non-major Wayne County Development Authority	Non-major Wayne County Board of Health	Total Component Units
Component Units:								
Hospital Authority of Wayne County	$ 85,755,000	$76,675,000	$ 804,000		$ (8,276,000)			$ (8,276,000)
Wayne County Development Authority	281,679		355,120			$ 73,441		73,441
Wayne County Board of Health	1,468,279	312,981	804,439				$ (350,859)	(350,859)
Total component units	$ 87,504,958	$76,987,981	$ 1,963,559	$ -	$ (8,276,000)	$ 73,441	$ (350,859)	$ (8,553,418)
General Revenues:								
Unrestricted investment earnings (Loss)					$ 274,000	$ 291		$ 274,291
Miscellaneous					134,000	10,777	133,696	278,473
Total general revenues					408,000	11,068	133,696	552,764
Changes in Net Position					(7,868,000)	84,509	$ (217,163)	(8,000,654)
Net Position, Beginning					54,899,000	5,556,180	358,514	60,813,694
Net Position, Ending					$ 47,031,000	$ 5,640,689	$ 141,351	$ 52,813,040

SCHEDULE 14

WAYNE COUNTY, GEORGIA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULE BY SOURCE
DECEMBER 31, 2024 AND 2023

	2024	2023
Governmental Funds Capital Assets		
Land	$ 3,410,795	$ 3,410,795
Improvements	9,959,149	9,959,149
Buildings	16,589,003	16,204,169
Equipment, vehicles and furniture	14,830,390	12,365,051
Infrastructure	72,428,312	72,207,358
Leased equipment	245,180	150,072
Construction in progress	4,841,972	1,366,639
Total governmental funds capital assets	$ 122,304,801	$ 115,663,233
Investments in Governmental Funds Capital Assets by Source		
General fund	$ 42,632,533	$ 42,982,938
Special revenue funds	3,769,062	3,769,062
Donations	2,541,481	2,541,481
State and federal grants	13,795,557	10,141,160
Capital project funds	59,566,168	56,228,592
Total governmental funds capital assets	$ 122,304,801	$ 115,663,233

SCHEDULE 15

WAYNE COUNTY, GEORGIA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2024

Function and Activity	Land	Improvements	Buildings	Equipment, Vehicles and Furniture	Infrastructure	Leased Equipment	Construction In Progress	Total
General Government:								
Elections			$ 253,018	$ 215,288				$ 468,306
Financial Administration	$ 150,602			177,454		$ 31,412		359,468
Tax Commissioner				11,945		6,723		18,668
Tax Assessor				28,145				28,145
Buildings and Properties	152,078	$ 51,254	731,169	107,747				1,042,248
Total General Government	302,680	51,254	984,187	540,579	-	38,135	-	1,916,835
Judicial:								
Judicial Administration	25,086	27,712	1,709,110	40,246				1,802,154
Superior and State Courts	6,272		166,842	174,951		43,958		392,023
District Attorney	60,000		116,450	10,388				186,838
Probate Court				16,952		13,678		30,630
Public Defender			8,364					8,364
Total Judicial	91,358	27,712	2,000,766	242,537	-	57,636	-	2,420,009
Public Safety:								
Sheriff				2,537,652		96,559		2,634,211
Law Enforcement Administration	18,815		4,742,312	20,076				4,781,203
Jail	101,370	24,917	3,344,839	770,308		16,078		4,257,512
Other Public Safety	40,792			24,870				65,662
Fire Prevention	42,370		350,347	788,253			$ 180,000	1,360,970
Emergency Medical Services		70,893	372,186	1,555,531				1,998,610
Coroner				38,704				38,704
E-911		16,716		598,059		18,582		633,357
Emergency Management Agency		8,250	6,171	204,578			16,950	235,949
Total Public Safety	203,347	120,776	8,815,855	6,538,031	-	131,219	196,950	16,006,178

SCHEDULE 15

WAYNE COUNTY, GEORGIA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2024

Function and Activity	Land	Improvements	Buildings	Equipment, Vehicles and Furniture	Infrastructure	Leased Equipment	Construction In Progress	Total
Public Works:								
Highways and Streets	$ 356,760	$ 43,772	$ 108,517	$ 5,485,476	$ 72,428,312		$ 2,597,361	$ 81,020,198
Sanitation	234,067							234,067
Maintenance Shop		36,946	139,243	164,006				340,195
Total Public Works	590,827	80,718	247,760	5,649,482	72,428,312	-	2,597,361	81,594,460
Health and Welfare:								
Public Health Administration		11,500						11,500
Buildings and Properties	959,609	57,438	2,337,476	9,124				3,363,647
Concerted Services				8,320				8,320
Community Centers	6,788	34,916	58,128					99,832
Transportation Services			30,000	450,460				480,460
Total Health and Welfare	966,397	103,854	2,425,604	467,904	-	-	-	3,963,759
Culture/Recreation:								
Recreation	1,045,065	1,841,380	977,019	860,753		$ 18,190	258,074	5,000,481
Parks	70,418	855,195	32,075	51,243				1,008,931
Library			31,767					31,767
Total Culture/Recreation	1,115,483	2,696,575	1,040,861	911,996	-	18,190	258,074	6,041,179
Housing and Development:								
Agriculture Resources			233,761	77,651				311,412
Economic Development	37,110							37,110
Airport	103,593	6,878,260	827,694	400,710			1,789,587	9,999,844
Building Inspection			12,515	1,500				14,015
Total Housing and Development	140,703	6,878,260	1,073,970	479,861	-	-	1,789,587	10,362,331
Total Governmental Funds Capital Assets	$ 3,410,795	$ 9,959,149	$ 16,589,003	$ 14,830,390	$ 72,428,312	$ 245,180	$ 4,841,972	$ 122,304,801

SCHEDULE 16

WAYNE COUNTY, GEORGIA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2024

Function and Activity	Capital Assets January 1, 2024	Additions	Deductions	Capital Assets December 31, 2024
General Government:				
Elections	$ 254,322	$ 213,984		$ 468,306
Financial Administration	359,468			359,468
Tax Commissioner	11,945	6,723		18,668
Tax Assessor	28,145			28,145
Buildings and Properties	1,042,248			1,042,248
Construction in progress	79,427		$ 79,427	-
Total General Government	1,775,555	220,707	79,427	1,916,835
Judicial:				
Judicial Administration	1,802,154			1,802,154
Superior and State Courts	376,168	15,855		392,023
District Attorney	186,838			186,838
Probate Court	30,630			30,630
Public Defender	8,364			8,364
Total Judicial	2,404,154	15,855	-	2,420,009
Public Safety:				
Sheriff	2,108,012	526,199		2,634,211
Law Enforcement Administration	4,781,203			4,781,203
Jail	4,236,456	21,056		4,257,512
Other Public Safety	65,662			65,662
Fire Prevention	929,180	463,790	32,000	1,360,970
Emergency Medical Services	1,729,178	269,432		1,998,610
Coroner	38,704			38,704
E-911	608,125	25,232		633,357
Emergency Management Agency	225,999		7,000	218,999
Construction in progress	13,000	3,950		16,950
Total Public Safety	14,735,519	1,309,659	39,000	16,006,178
Public Works:				
Highways and Streets	77,404,269	1,850,335	831,767	78,422,837
Sanitation	234,067			234,067
Maintenance Shop	340,195			340,195
Construction in progress	1,180,629	1,601,177	184,445	2,597,361
Total Public Works	79,159,160	3,451,512	1,016,212	81,594,460

SCHEDULE 16

WAYNE COUNTY, GEORGIA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2024

Function and Activity	Capital Assets January 1, 2024	Additions	Deductions	Capital Assets December 31, 2024
Health and Welfare:				
Public Health Administration	$ 11,500			$ 11,500
Buildings and Properties	3,363,647			3,363,647
Concerted Services	-	$ 8,320		8,320
Community Centers	99,832			99,832
Transportation Services	49,700	430,760		480,460
Total Health and Welfare	3,524,679	439,080	-	3,963,759
Culture/Recreation:				
Recreation	4,332,893	439,514	$ 30,000	4,742,407
Parks	1,008,931			1,008,931
Library	31,767			31,767
Construction in progress	93,583	164,491		258,074
Total Culture/Recreation	5,467,174	604,005	30,000	6,041,179
Housing and Development:				
Agricultural Resources	335,609		24,197	311,412
Economic Development	37,110			37,110
Airport	8,210,257			8,210,257
Building Inspection	14,015			14,015
Construction in progress	-	1,789,587		1,789,587
Total Housing and Development	8,596,991	1,789,587	24,197	10,362,381
Total Governmental Funds Capital Assets	$ 115,663,232	$ 7,830,405	$ 1,188,836	$ 122,304,801

COMPLIANCE SECTION

SCHEDULE 17

WAYNE COUNTY, GEORGIA
REVOLVING LOAN SPECIAL REVENUE FUND
BALANCE SHEET
JUNE 30, 2024 AND JUNE 30, 2023

ASSETS

	2024	2023
Cash	$ 310,532.23	$ 271,583.47
RLF Loans Receivable	202,737.00	235,075.75
TOTAL ASSETS	$ 513,269.23	$ 506,659.22

LIABILITIES AND FUND BALANCE

LIABILITIES		
FUND BALANCE –		
Restricted for –		
Economic Development	$ 513,269.23	$ 506,659.22
TOTAL LIABILITIES AND FUND BALANCE	$ 513,269.23	$ 506,659.22

SCHEDULE 18

WAYNE COUNTY, GEORGIA
REVOLVING LOAN SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2024 AND JUNE 30, 2023

	2024	2023
REVENUES -		
Interest earned from RLF loans	$ 6,610.01	$ 7,564.60
Total revenues	6,610.01	7,564.60
EXPENDITURES -		
Housing and Development –		
Purchased/contract services	-	-
Total expenditures	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	6,610.01	7,564.60
OTHER FINANCING SOURCES (USES) -		
Transfer in	-	-
Total other financing sources (uses)	-	-
NET CHANGE IN FUND BALANCE	6,610.01	7,564.60
FUND BALANCE, Beginning	506,659.22	499,094.62
FUND BALANCE, Ending	$513,269.23	$506,659.22

SCHEDULE 19

WAYNE COUNTY, GEORGIA
2018 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, 2024

2018 SPLOST	Prior Year	Current Year	Total to Date	Project Authorization
REVENUES:				
Taxes	$25,701,257	$2,859,402	$28,560,659	$ 21,000,000
Investment earnings	396,167	360,112	756,279	
Total revenues	26,097,424	3,219,514	29,316,938	21,000,000
EXPENDITURES:				
Capital outlay:				
Road and sewer improvements	12,841,762	2,261,147	15,102,909	12,847,800
Fire equipment	200,703	262,751	463,454	700,000
Emergency vehicles	600,024	578,721	1,178,745	950,000
Recreation	779,267	539,595	1,318,862	1,500,000
Total expenditures	14,421,756	3,642,214	18,063,970	15,997,800
EXCESS OF REVENUES OVER EXPENDITURES	11,675,668	(422,700)	11,252,968	5,002,200
OTHER FINANCING SOURCES (USES) -				
Transfer out to debt service fund	(4,667,187)	-	(4,667,187)	(5,002,200)
NET CHANGES IN FUND BALANCE	7,008,481	(422,700)	6,585,781	-
FUND BALANCE, Beginning		7,008,481		
FUND BALANCE, Ending	$ 7,008,481	$6,585,781	$ 6,585,781	$ -

SCHEDULE 20

WAYNE COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	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	$ 2,833,692	$ 1,147,697	$ 3,981,389	85.21%
County recreation	1,500,000	1,500,000	779,267	539,595	1,318,862	87.92%
Emergency vehicles	950,000	950,000	600,024	578,721	1,178,745	124.08%
Fire equipment	700,000	700,000	200,703	262,751	463,454	66.21%
Hospital debt	5,002,200	5,002,200	4,667,187	-	4,667,187	93.30%
City of Jesup road and sewer improvement	7,505,400	7,505,400	9,185,629	1,021,950	10,207,579	136.00%
City of Odum road and sewer improvement	230,000	230,000	282,714	31,453	314,167	136.59%
City of Screven road and sewer improvement	440,000	440,000	539,727	60,047	599,774	136.31%
Total	$ 21,000,000	$ 21,000,000	$ 19,088,943	$ 3,642,214	$ 22,731,157	

Note: Per the SPLOST 2018 referendum, the original and revised estimated costs shown above for the amounts due to the municipalities were based on a percentage of the total collections. In fiscal year 2023, the collections surpassed the $21,000,000 estimated collections. The County continued to disburse the funds collected over and above that amount to the municipalities in conformity with the agreed upon percentages. This lead to amounts shown as disbursed to the municipalities exceeding the original and revised estimated costs.

SCHEDULE 21

WAYNE COUNTY, GEORGIA
2024 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, 2024

2024 SPLOST	Prior Year	Current Year	Total to Date	Project Authorization
REVENUES:				
Taxes	$ -	$3,054,372	$ 3,054,372	$ 28,000,000
Investment earnings	-	16,621	16,621	
Total revenues	-	3,070,993	3,070,993	28,000,000
EXPENDITURES:				
Capital outlay:				
Road improvements	-	-	-	1,000,000
Public safety	-	-	-	780,000
Recreation projects	-	-	-	6,000,000
Courthouse project	-	-	-	10,000,000
Intergovernmental	-	1,114,846	1,114,846	10,220,000
Total expenditures	-	1,114,846	1,114,846	28,000,000
EXCESS OF REVENUES OVER EXPENDITURES	-	1,956,147	1,956,147	-
OTHER FINANCING SOURCES (USES) -				
Transfers	-	-	-	-
NET CHANGES IN FUND BALANCE	-	1,956,147	1,956,147	-
FUND BALANCE, Beginning		-		
FUND BALANCE, Ending	$ -	$1,956,147	$ 1,956,147	$ -

SCHEDULE 22

WAYNE COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
2024 SPLOST:						
County road improvement	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	0.00%
Public safety equipment and vehicles	780,000	780,000	-	-	-	0.00%
County recreation	6,000,000	6,000,000	-	-	-	0.00%
Courthouse project	10,000,000	10,000,000	-	-	-	0.00%
City of Jesup	9,100,000	9,100,000	-	992,671	992,671	10.91%
City of Odum	420,000	420,000	-	45,816	45,816	10.91%
City of Screven	700,000	700,000	-	76,359	76,359	10.91%
Total	$ 28,000,000	$ 28,000,000	$ -	$ 1,114,846	$ 1,114,846	

SCHEDULE 23

WAYNE COUNTY, GEORGIA
TRANSPORTATION SPLOST CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FROM INCEPTION AND FOR THE YEAR ENDED DECEMBER 31, 2024

	Prior Year	Current Year	Total to Date
TSPLOST			
REVENUES:			
Taxes	$27,661,410	$1,157,653	$28,819,063
Intergovernmental	10,374,286	2,400,713	12,774,999
Miscellaneous	2,322,869	-	2,322,869
Total revenues	40,358,565	3,558,366	43,916,931
EXPENDITURES:			
Public Works	4,479,878	-	4,479,878
Capital outlay -			
Road improvements	31,304,972	1,228,036	32,533,008
Total expenditures	35,784,850	1,228,036	37,012,886
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	4,573,715	2,330,330	6,904,045
EXTRAORDINARY ITEMS	(270,392)	-	(270,392)
NET CHANGES IN FUND BALANCES	4,303,323	2,330,330	6,633,653
FUND BALANCE, Beginning	-	4,303,323	-
FUND BALANCE, Ending	$ 4,303,323	$6,633,653	$ 6,633,653

SCHEDULE 24

WAYNE COUNTY, GEORGIA
SCHEDULE OF REQUIRED EXPENDITURES
GENERATED BY HOTEL/MOTEL TAX
FOR THE YEAR ENDED DECEMBER 31, 2024

Revenue -	
Hotel/motel taxes	**$29,910**
Expenditures -	
Tourism expenditures	**$29,810**
Percentage of expenditures to revenues	**100%**

SCHEDULE 25

WAYNE COUNTY, GEORGIA
COMMUNITY DEVELOPMENT BLOCK GRANT 21p-y-151-1-6208
SOURCE AND APPLICATION OF FUNDS SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

Total program year 2021 funds allocated to recipient	$	750,000
Less: Deobligated funds		(706,184)
Less: Total program year 2021 funds drawn by recipient		(43,816)
Funds still available from program year 2021 resources	$	-
Total program year 2021 funds drawn and received by recipient in current year	$	-
Less: Funds applied and expended to program year 2021 costs		(500)
Total program year 2021 funds held by recipient in current year	$	(500)

The County began the deobligation process in fiscal year 2023. The remaining CDBG funds were officially deobligated during fiscal year 2024. In addition to the deobligation of the remaining funds, the County also chose to remit the balance of funds that had been drawn to date back to the Department of Community Affairs.

SCHEDULE 26

WAYNE COUNTY, GEORGIA
COMMUNITY DEVELOPMENT BLOCK GRANT 21p-y-151-1-6208
PROJECT COST SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Latest Approved Budget CDBG Funds	Accumulative Expenditures To Date CDBG Funds	Accumulative Expenditures To Date Other Funds	Grand Total Expenditures To Date	Questioned Costs
Public Facilities - Senior Center					
P-03A-00	$ 657,406	$ -	$ -	$ -	$ -
Administration					
A-21A-00	45,000	10,000	-	10,000	-
Architecture - Senior Center					
S-03A-00	47,594	33,816	-	33,816	-
TOTAL	$ 750,000	$ 43,816	$ -	$ 43,816	$ -

SCHEDULE 27

WAYNE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Federal Expenditures
U.S. Department of the Treausry			
Pass through from the Georgia Office of Planning and Budgeting			
Coronavirus State and Local Fiscal Recovery Funds	21.027	SLT0041/SLT0250	$ 1,430,752
Total U.S. Department of the Treasury			1,430,752
U.S. Department of Justice			
Coronavirus Emergency Supplemental Funding	16.034	2020-VD-BX-1328	38,651
Total U.S. Department of Justice			38,651
Total Coronavirus-Related Programs			1,469,403
U.S. Department of Agriculture			
Pass through from the Georgia Association of Conservation District Supervisors			
NRCS Salary Reimbursement	10.901	GACD-02-20-011	24,771
Total U.S. Department of Agriculture			24,771
U.S. Department of Homeland Security			
Pass through from the Georgia Emergency Management Agency			
Disaster Recovery	97.036	FEMA-4284-DR-GA	83,162
EMPG Response and Recovery	97.042	OEM22-153	22,677
Total U.S. Department of Homeland Security			105,839
U.S. Department of Transportation			
Pass through from the Georgia Department of Transportation			
Airport Improvement Program	20.106	AP023-970-31(305)/AP024-9081-32(305)	605,430
Rural Transportation Funds	20.509	T007362/T008448/T008789	702,963
Total U.S. Department of Transportation			1,308,393
Total Federal Expenditures			$ 2,908,406

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

HARRIS & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Commissioners
Wayne County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wayne County, Georgia, as of and for the year ended December 31, 2024, 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 27, 2025. Our report includes a reference to other auditors who audited the Hospital Authority of Wayne County and the Wayne County Board of Health as described in our report on Wayne County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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

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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*.

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 27, 2025

HARRIS & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Commissioners
Wayne County, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Wayne County, Georgia's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Wayne County, Georgia's major federal programs for the year ended December 31, 2024. Wayne County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Wayne County, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Wayne County, Georgia and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Wayne County, Georgia's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Wayne County, Georgia's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Wayne County, Georgia's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred

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to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Wayne County, Georgia's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Wayne County, Georgia's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Wayne County, Georgia's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Wayne County, Georgia's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Harvie & Copeland P.C.

Jesup, Georgia
June 27, 2025

SCHEDULE 28

WAYNE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2024

SUMMARY OF AUDIT RESULTS

Financial Statements

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

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

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

Federal Awards

Internal control over major programs:

Material weaknesses identified?	____ yes	X no
Significant deficiencies identified considered to be material weakness?	____ yes	X no
Type of auditors' report issued on compliance for major programs	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)?	____ yes	X no

Identification of major program:

Federal Assistance Listing Number	Name of Federal Program
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs	$750,000	
Auditee qualifed as low-risk auditee?	____ yes	X no

WAYNE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION I
FINDINGS AND RESPONSES-FINANCIAL STATEMENT AUDIT

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

Condition:

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

Criteria:

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

Effect:

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

Recommendation:

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

Response:

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

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

Wayne County
Board of Commissioners

Board of Commissioners
Mike Gordon
Kevin McCrary
Tim Hopkins
James Thomas
Randy Franks

June 27, 2025

WAYNE COUNTY

FYE December 31, 2024

Summary of Corrective Action Plan Review

WAYNE COUNTY AUDIT – CORRECTIVE ACTION PLAN

a. Inadequate segregation of duties

The County concurs with this finding. Some offices have only one or two employees; therefore, it is impossible to have complete segregation of duties. Because of financial constraints in the budget, our resources are limited, and we are unable to fund more employees. In addition, these offices do not have a work load that would warrant more employees. In the offices where there are adequate employees, we have segregation of duties.

b. Expenditures exceeded appropriations at the legal level of control

The County concurs with this finding. The County Commissioners and County Administrator will monitor the financial statements closely; and, the County Commissioners will amend the budget to cover expenditures over the budgeted amounts. This will be accomplished by December 31, 2024.

Sincerely,

Paul Drawdy
County Administrator

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

WAYNE COUNTY, GEORGIA (enter name of government)

Certification of 9-1-1 Expenditures

For the Year Ended 12/31/2024

Line No.		O.C.G.A. Reference:	
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):		
	X Special Revenue Fund ____ Enterprise Fund		
	Expenditures (UCOA Activity 3800)		
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	AT&T, VERIZON, CINGULAR WIRELESS, SOUTHERN LINC		$ 63,211
			$
			$
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)	$ 13,637
3c	Maintenance costs	46-5-134(f)(1)(A)	$ 79,386
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)	$ 704,514
5b	Employee benefits	46-5-134(f)(1)(C)	$ 423,322
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 4,667
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)	$ 3,340
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 12/31/2024

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)	$	10,083
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:			
11a	Lease costs	46-5-134(f)(1)(I)	$	
11b	Purchase costs	46-5-134(f)(1)(I)	$	
11c	Maintenance costs	46-5-134(f)(1)(I)	$	
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$	4,918
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 12/31/2024

Line No.		O.C.G.A. Reference:	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	UTILITIES		$ 28,837
	DUES		$ 1,009
			$
			$
			$
			$
			$
			$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 1,336,924

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 6-27-25

Print Name of Chief Elected Official Kevin McCrary

Title of Chief Elected Official CHAIRMAN

Signature of Chief Financial Officer Paul A Drawdy Date 062725

Print Name of Chief Financial Officer Paul Drawdy