FINANCIAL STATEMENTS
AND
ADDITIONAL INFORMATION

WARE COUNTY, GEORGIA

For The Fiscal Year Ended June 30, 2009

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WARE COUNTY, GEORGIA
FINANCIAL STATEMENTS AND ADDITIONAL INFORMATION
For The Year Ending June 30, 2009

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INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners
Ware County, Georgia

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ware County, Georgia as of and for the year ended June 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Ware County, Georgia's, management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Ware County Board of Health, which represents 2.34% and 34.93%, respectively, of the total assets and revenues of Ware County, Georgia. We did not audit the financial statements of the Okefenokee Area Development Authority, which represents .97% and .59% respectively, of the total assets and revenues of Ware County, Georgia. These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion on the basic financial statements, insofar as it relates to the amounts included for Ware County Board of Health and the Okefenokee Area Development Authority in the component units column, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ware County, Georgia as of June 30, 2009, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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To the Board of Commissioners
Ware County, Georgia

In accordance with *Government Auditing Standards*, we have also issued our report dated January 29, 2010 on our consideration of Ware 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 3 through 13 and 56 through 64, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Ware County, Georgia's basic financial statements. The introductory section, combining and individual nonmajor fund statements, statistical tables and the Schedules of Projects Constructed With Special Sales Tax Proceeds are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund statements, and the Schedules of Projects Constructed With Special Sales Tax Proceeds have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Henderson & Godbee, LLP
Certified Public Accountants

Valdosta, Georgia
January 29, 2010

MANAGEMENT DISCUSSION AND ANALYSIS

WARE COUNTY, GEORGIA
Management's Discussion and Analysis
Required Supplemental Information
For the Year Ended June 30, 2009

As Management of Ware County, Georgia, we offer readers of the County's basic financial statements this narrative overview and analysis of the financial activities of the County for the year ending June 30, 2009. We encourage our readers to consider the information presented within this Management's discussion and analysis in conjunction with the basic financial statements. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Financial Highlights

Key financial highlights for FY09 are as follows:

The County's total net assets decreased by $733,708 to $110,489,035, due to higher than expected health care cost and a drop in most revenues. The County's investment in capital assets net of related debt is $102,487,593 and there is $9,045,492 of net assets that are restricted for various purposes, leaving a $1,221,731 deficit in unrestricted net assets.

At the end of the current year, the County's governmental funds reported an ending fund balance of $9,975,364 a decrease of $4,549,984 from the prior year fund balance. A large portion of the fund balance is reserved for various purposes in the amount of $9,101,704 and $873,660 is designated for property tax rollback, leaving no unreserved fund balance. The County is working toward having a positive unreserved fund balance to assure adequate cash reserves and to reduce tax anticipation loan balances.

Net assets for business-type activities increased $1,288,068 to $9,647,543.

The County spent most of their remaining SPLOST funds from prior SPLOST on road improvements as most other capital projects have been completed. The current SPLOST referendum is currently being use to obtain public safety and public works equipment as well as acquire property near the current Courthouse to provide more space for County government.

Overview of the Financial Statements

This annual report consists of a series of financial statements. These statements are organized so the reader can understand the County as a financial whole or as an entire operating entity. The statements also provide a detailed look at specific financial conditions.

The County's basic financial statements are comprised of three components: the County-wide financial statements, fund financial statements, and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The Government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

Statement of Net Assets and the Statement of Activities

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. The statement of activities presents information showing how the County's net assets changed during the current year. These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

The change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of the County's capital assets will also need to be evaluated.

In the statement of net assets and the statement of activities, the County is divided into three kinds of activities:

Governmental Activities—Most of the County's programs and services are reported here, including general government, judicial, public safety, public works, health, human services, culture and recreation and housing and development. These services are funded primarily by taxes and intergovernmental revenues, including federal and state grants and other shared revenues.

Business-Type Activities—These services are provided on a charge for goods or services basis to recover all or most of the cost of the services provided. The County's Emergency Telephone, Substance Center, Airport and Regional Landfill operations are reported here.

Component Units—The County's financial statements include financial data of the Ware County Board of Health and the Okefenokee Area Development Authority. These component units are described in the notes to the financial statements. The component units are separate and may buy, sell, lease, and mortgage property in their own name and can sue or be sued in their own name.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial statements provide detailed information about the County's major funds. Based on the restriction on the use of moneys, the County has established many funds that account for the multitude of services provided to our residents.

The County's major governmental funds are the General Fund and the Capital Projects 1998, 2003 and 2008 Special Purpose Sales Tax Funds..

Governmental Funds—Governmental funds are used to account for essentially the same functions reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds that focus on how money flows into and out of the funds and the year end balances available for spending. These funds are reported on the modified accrual basis of accounting that measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided, along with the financial resources available.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government-wide financial statements.

By doing so, readers may better understand the long-term effect of the government's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately on the governmental fund balance sheet and on the governmental fund statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. 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 elsewhere in this report.

Proprietary Funds— Enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses enterprise funds to account for the Emergency Telephone, Substance Abuse Center, Airport and Regional Landfill. Internal Service funds are used to account for the financing of goods or services provided by one department to other departments of the County on a cost-reimbursement basis. The County used internal service funds to account for Workers Compensation and Health Insurance.

Fiduciary Funds—Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from those funds are not available to support the County's programs. The accounting method used for fiduciary funds is much like that used for the proprietary funds.

Notes to the Financial Statements—The notes provide additional information that is essential to a full understanding of the data provided on the government-wide and fund financial statements.

Other Information—In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules.

Government-Wide Financial Analysis

The following table reflects the condensed Statement of Net Assets for the years ending June 30, 2008 and 2009:

Ware County's Net Assets
(in millions of dollars)

	Governmental Activities		Business-Type Activities		Total		Total Percentage Change
	2008	2009	2008	2009	2008	2009	2008-2009
Assets							
Current and other assets	$ 22.58	$ 15.14	$ (0.28)	$ 0.39	$ 22.30	$ 15.53	-30.36%
Capital assets, net	97.02	96.28	11.18	11.43	108.20	107.71	-0.45%
Total Assets	**119.60**	**111.42**	**10.90**	**11.82**	**130.50**	**123.24**	**-5.56%**
Liabilities							
Current and other liabilities	11.30	5.59	0.37	0.39	11.67	5.98	-48.76%
Long-term liabilities	5.52	4.99	2.17	1.78	7.69	6.77	-11.96%
Total Liabilities	**16.82**	**10.58**	**2.54**	**2.17**	**19.36**	**12.75**	**-34.14%**
Net Assets							
Invested in capital assets, net of related debt	90.52	93.02	8.74	9.47	99.26	102.49	3.25%
Restricted	12.89	9.04	-	-	12.89	9.04	-29.87%
Unrestricted	(0.63)	(1.22)	(0.38)	0.18	(1.01)	(1.04)	2.97%
Total Net Assets	**$ 102.78**	**$ 100.84**	**$ 8.36**	**$ 9.65**	**$ 111.14**	**$ 110.49**	**-0.58%**

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by $110,489,035 ($100,841,492 in governmental activities and $9,647,543 in business-type activities) as of June 30, 2009. The largest portion of the County's net assets (93 percent) reflects its investment in capital assets (e.g., land and improvements, buildings and building improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its 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. Another 7% of net assets are restricted for use on capital projects.

An additional portion of the County's net assets (.9 percent) represents resources that are subject to other restrictions on how they can be used. The remaining balance of unrestricted assets is a deficit of $1,044,050.

The next table shows the changes in net assets for the years ending June 30, 2009 and 2008:

Changes in Ware County's Net Assets
(in millions of dollars)

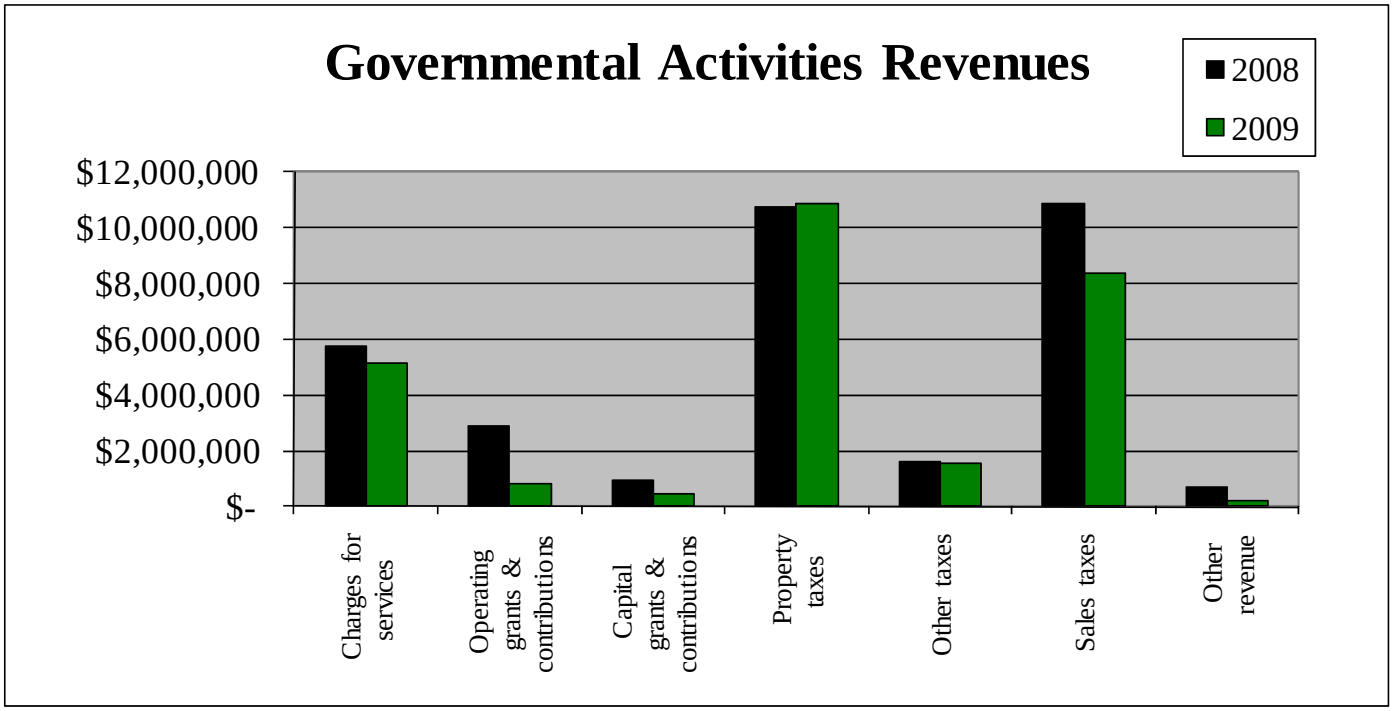
	Governmental Activities		Business-Type Activities		Total		Total Percentage Change
	2008	2009	2008	2009	2008	2009	2008-2009
Revenues							
Program Revenues							
Charges for services	$ 5.74	$ 5.13	$ 1.31	$ 1.16	$ 7.05	$ 6.29	(10.78) %
Operating grants and contributions	2.90	0.82	-	-	2.90	0.82	(71.72) %
Capital grants and contributions	0.94	0.45	0.44	1.39	1.38	1.84	33.33 %
Total Program Revenues	9.58	6.40	1.75	2.55	11.33	8.95	(21.01) %
General Revenues							
Property taxes	10.75	10.85	-	-	10.75	10.85	0.93 %
Sales taxes	10.89	8.36	-	-	10.89	8.36	(23.23) %
Occupation taxes	0.25	0.21	-	-	0.25	0.21	(16.00) %
Other taxes	1.34	1.35	-	-	1.34	1.35	0.75 %
Investment earnings	0.52	0.17	-	-	0.52	0.17	(67.31) %
Miscellaneous	0.17	0.05	0.02	0.01	0.19	0.06	(68.42) %
Total General Revenues	23.92	20.99	0.02	0.01	23.94	21.00	(12.28) %
Total Revenues	**33.50**	**27.39**	**1.77**	**2.56**	**35.27**	**29.95**	**(15.08) %**

Overall revenues declined for governmental funds in FY09. The largest decline in revenues came from sales taxes.

Changes in Ware County's Net Assets
(in millions of dollars)

	Governmental Activities		Business-Type Activities		Total		Total Percentage Change
	2008	2009	2008	2009	2008	2009	2008-2009
Expenses							
Governmental Activities:							
General Government							
Legislative and executive	$ 4.92	$ 3.81	$ -	$ -	$ 4.92	$ 3.81	(22.56) %
Judicial	2.86	3.00	-	-	2.86	3.00	4.90 %
Public safety	13.90	11.31	-	-	13.90	11.31	(18.63) %
Public works	8.03	7.15	-	-	8.03	7.15	(10.96) %
Health and welfare	0.85	1.39	-	-	0.85	1.39	63.53 %
Culture and recreation	1.59	1.45	-	-	1.59	1.45	(8.81) %
Housing and development	0.65	0.52	-	-	0.65	0.52	(20.00) %
Interest on long-term debt	0.33	0.21	-	-	0.33	0.21	(36.36) %
Business-type Activities:							
Emergency telephone	-	-	0.87	0.80	0.87	0.80	(8.05) %
Substance abuse	-	-	0.13	0.12	0.13	0.12	(7.69) %
Airport	-	-	0.98	0.92	0.98	0.92	(6.12) %
Regional landfill	-	-	-	-	-	-	- %
Total Expenses	**33.13**	**28.84**	**1.98**	**1.84**	**35.11**	**30.68**	**(12.62)** %
Revenue Over (Under) Expenses	**0.37**	**(1.45)**	**(0.21)**	**0.72**	**0.16**	**(0.73)**	**(556.25)**
Transfers	(0.55)	(0.57)	0.55	0.57	-	-	- %
Increase (Decrease) in Net Assets	**(0.18)**	**(2.02)**	**0.34**	**1.29**	**0.16**	**(0.73)**	**(556.25)** %
Net Assets, Beginning Restated	102.96	102.86	8.02	8.36	110.98	111.22	0.22 %
Net Assets, Ending	**$ 102.78**	**$ 100.84**	**$ 8.36**	**$ 9.65**	**$ 111.14**	**$ 110.49**	**(0.58)** %

Government Activities

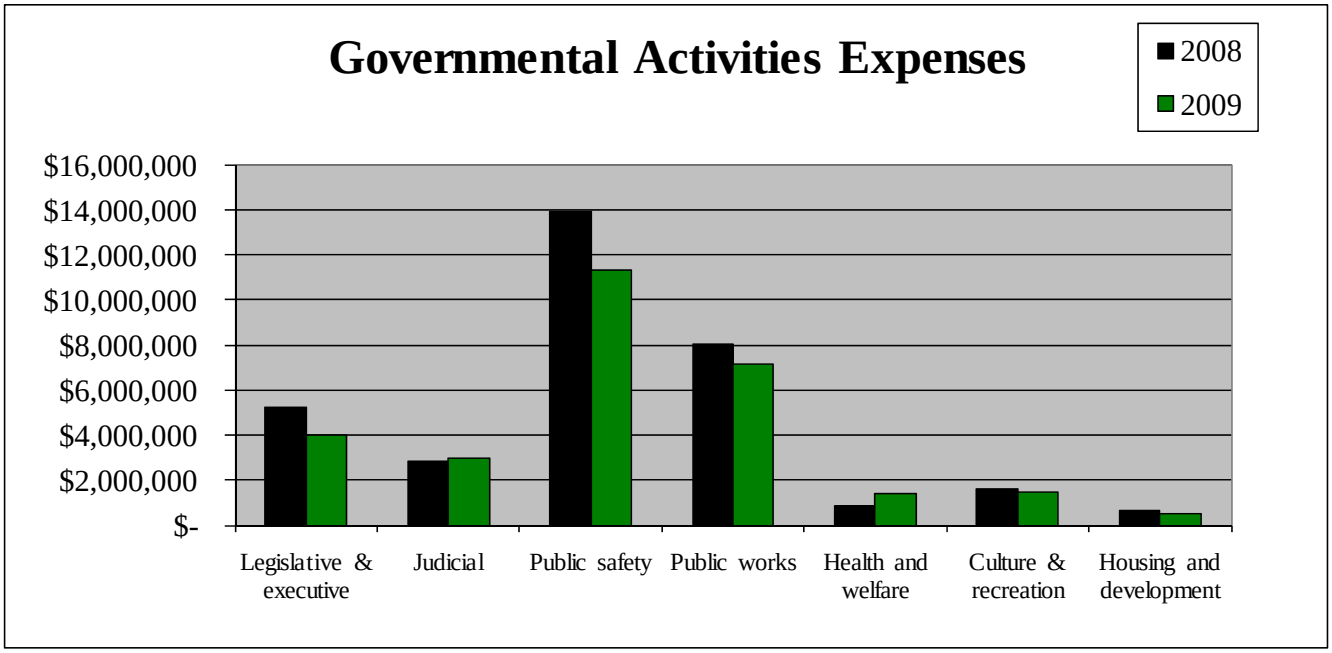


The largest portion of the County's program revenue is from charges for services which accounted for $5,131,022 or 80% of total program revenues. These charges include licenses and permits, fines and forfeitures related to judicial activity, fees for real estate transfers, fees associated with the collection of property taxes and fees charged through various County governmental departments.

Property tax revenues are the major contributor to general revenues and account for $10,854,300 or 52% of total general revenues. Another major component was sales taxes, which accounted for $8,362,111 or 40% of total general revenues.

Government Activities – Continued

The following chart compares governmental activities expenses for the year ending June 30, 2008 and 2009:



The following table provides the total cost of services and the net cost of services for the governmental activities. The statement of activities reflects the cost of program services and the charges for services, and sales, grants, and contributions offsetting these services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Net Cost of Ware County's Governmental Activities

(in millions of dollars)

Function	Total Cost of Services 2008	Total Cost of Services 2009	Percentage Change 2008-2009	Net Cost of Services 2008	Net Cost of Services 2009	Percentage Change 2008-2009
General Government						
Legislative and executive	$ 4.92	$ 3.81	(22.56) %	$ 3.00	$ 3.43	14.37 %
Judicial	2.86	3.00	4.90 %	1.08	1.46	34.80 %
Public safety	13.90	11.31	(18.63) %	8.20	8.33	1.56 %
Public works	8.03	7.15	(10.96) %	12.09	6.78	(43.90) %
Health and welfare	0.85	1.39	63.53 %	0.44	0.83	89.75 %
Culture and recreation	1.59	1.45	(8.81) %	1.16	1.19	2.47 %
Housing and development	0.65	0.52	(20.00) %	0.29	0.43	100.00 %
Interest on long-term debt	0.33	0.21	(36.36) %	0.39	0.21	(47.04) %
Total	**$ 33.13**	**$ 28.84**	**(12.95)** %	**$ 26.65**	**$ 22.45**	**(15.77)** %

Business-Type Activities

The net assets for business-type activities increased by $1,288,068 during the year ending June 30, 2009. The major source of revenue was from charges for services which amounted to $1,160,337.

Financial Analysis of County Funds

The County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of June 30, 2009, the County's governmental funds reported a combined ending fund balance of $9,975,364 a decrease of $4,549,984. Most of the of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed to a variety of other restricted purposes. An amount of $873,660 is designated for a property tax roll back from prior year local option sales tax.

Major Funds

The General Fund is the primary operating fund of the County. At the end of June 30, 2009, the unreserved fund balance was $0 while total fund balance was $ 929,872. As a measure of the General Fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Total fund balance represents 4.3 percent of the total fund expenditures.

The Capital Projects 1998 SPLOST Fund expended $1,006,015 in capital improvement funds decreasing the fund balance after investment income and miscellaneous revenue from $1,445,304 to $439,289 which is restricted for capital projects.

The Capital Projects 2003 SPLOST Fund expended $4,923,854 in capital improvement funds and debt service and received $305,091 in intergovernmental revenues and investment income. The expenditures exceeded revenue resulting in an decrease in the fund balance by $4,618,763 to $5,957,798, which is restricted for capital projects.

The Capital Projects 2008 SPLOST Fund expended $3,316,705 in capital improvement funds and received $4,927,941 in sales tax revenues and investment income. The revenues exceeded expenditures resulting in an increase in the fund balance $1,611,236, which is restricted for capital projects.

Enterprise Funds

The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail.

The Emergency Telephone Fund oversees the operations of the 911 call center. The fund is supported by fees assessed to all telephone users and assistance from the County general fund.

The Regional Landfill Fund oversees the operations of a landfill that was constructed but never opened.

The Substance Abuse Center Fund oversees the rental and payment of bonded indebtedness for a substance abuse facility.

The Airport Fund oversees the operations of the airport. The fund is supported by charges for services and assistance from the County general fund.

Budgetary Highlights

By State statute, the Board of County Commissioners adopts the annual operating budget for the County on or before the first day of the fiscal year.

For the General Fund, changes from the original to the final budget created no net change in fund balance. The budget changes were for personnel changes and capital outlay changes during the year and were all covered by higher than expected revenues. For the Special Revenue Funds, changes from the original to the final budget were due to higher than expected expenditures of current revenues and prior year fund balances.

Capital Assets

The County's investment in capital assets for governmental and business-type activities as of June 30, 2009, was $107,705,902 (net of accumulated depreciation). This investment in capital assets includes land and improvements, buildings and improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure.

Major capital asset events during FY09 included continued improvements to roads, acquisition of property around the Courthouse and acquisition of public safety and public works equipment.

Note 7 (Capital Assets) provides additional information about capital asset activity during FY09.

Debt

At June 30, 2009 the County had revenue bonds of $805,000 outstanding that are expected to be repaid from business-type activities. Other outstanding debt included a TAN loan payable of $2,800,000 and capital leases of $4,504,129.

In addition to the bonded debt, the County's long-term obligations include compensated absences and closure/postclosure liability. Additional information on the County's long-term debt can be found in Notes 14 to 17 of this report.

Economic Factors

The gross tax digest growth grew by 2.5% but due to the growth of exemptions, the taxable digest grew by .07%.

Retail sales slowed due to the national economic recession resulting in a decline in sales tax revenues.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Ware County Clerk, P.O. Box 1069, Waycross, GA 31502.

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BASIC FINANCIAL STATEMENTS

WARE COUNTY, GEORGIA
STATEMENT OF NET ASSETS
June 30, 2009

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total Primary Government	Okefenokee Area Development Authority	Ware County Board of Health
ASSETS					
Cash	$ 10,126,683	$ 444,576	$ 10,571,259	$ 33,714	$ 1,582,901
Investments	960,571	-	960,571	-	-
Government investment pool	1,196	-	1,196	-	-
Receivables (net of allowance for doubtful accounts):					
Taxes	530,438	-	530,438	-	-
Accounts	758,385	96,316	854,701	393,915	-
Sales tax	1,342,835	-	1,342,835	-	-
Internal balances	1,014,437	(1,014,437)	-	-	-
Due from other governments	182,399	810,827	993,226	-	730,271
Inventory	56,212	23,144	79,356	-	-
Deferred bond issue cost	-	23,694	23,694	-	-
Restricted cash and cash investments	-	-	-	-	-
Deferred expense	59,121	-	59,121	250	-
Net pension obligation asset	114,438	-	114,438	-	-
Nondepreciable capital assets	10,211,250	5,082,311	15,293,561	770,000	-
Depreciable capital assets, net	86,065,987	6,346,354	92,412,341	34,388	672,349
TOTAL ASSETS	111,423,952	11,812,785	123,236,737	1,232,267	2,985,521

The accompanying notes are an integral part of these financial statements.

WARE COUNTY, GEORGIA
STATEMENT OF NET ASSETS - CONTINUED
June 30, 2009

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total Primary Government	Okefenokee Area Development Authority	Ware County Board of Health
LIABILITIES					
Accounts payable	855,228	48,204	903,432	8,531	1,201
Estimated health claims payable	259,686	-	259,686	-	-
Accrued wages	470,716	-	470,716	2,903	-
Accrued liabilities	100,836	40,688	141,524	2,386	-
Due to other governments	-	-	-	-	396,045
Deferred revenue	15,398	-	15,398	-	-
Long-term liabilities:					
Due within one year:					
Compensated absences payable	514,082	16,036	530,119	-	68,534
Capital lease obligations	536,340	193,604	729,944	-	-
Bonds payable	-	80,000	80,000	-	-
Notes payable	2,800,000	-	2,800,000	12,500	-
Landfill postclosure cost	41,660	-	41,660	-	-
Due in more than one year					
Compensated absences payable	342,722	10,691	353,412	-	45,690
Capital lease obligations	2,723,166	1,051,019	3,774,185	-	-
Bonds payable	-	725,000	725,000	-	-
Due to other governments	-	-	-	814,358	-
Notes payable	-	-	-	86,375	-
Landfill postclosure cost	1,922,626	-	1,922,626	-	-
TOTAL LIABILITIES	10,582,460	2,165,242	12,747,702	927,053	511,470
NET ASSETS					
Invested in capital assets, net of related debt	93,017,731	9,469,862	102,487,593	21,888	672,349
Restricted for:					
Drug education and treatment	260,568	-	260,568	-	-
Fire protection	32,561	-	32,561	-	-
Capital projects	8,048,060	-	8,048,060	-	-
Jail operations	207,391	-	207,391	-	-
Drug enforcement operations	63,265	-	63,265	-	-
Law library	110,010	-	110,010	-	-
Victim assistance	323,307	-	323,307	-	-
Beautification	330	-	330	-	-
Special programs	-	-	-	-	29,106
Prior year program fee income	-	-	-	-	819,013
Unrestricted	(1,221,731)	177,681	(1,044,050)	283,326	953,583
TOTAL NET ASSETS	$ 100,841,492	$ 9,647,543	$ 110,489,035	$ 305,214	$ 2,474,051

The accompanying notes are an integral part of these financial statements.

WARE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For The Year Ended June 30, 2009

FUNCTION/PROGRAM	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants, Contributions, and Interest	Program Revenues: Capital Grants, Contributions, and Interest
GOVERNMENTAL ACTIVITIES				
General Government				
Legislative and Executive	$ 3,816,880	$ 435,612	$ 37,499	$ -
Judicial	2,999,156	1,367,744	175,549	-
Public Safety	11,300,125	2,933,258	95,746	14,607
Public Works	7,160,633	18,774	6,609	399,435
Health and Welfare	1,394,151	160,526	398,710	-
Culture and Recreation	1,447,074	215,108	43,265	-
Housing and Development	515,359	-	60,000	30,000
Interest on Long-term Debt	206,560	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	28,839,938	5,131,022	817,378	444,042
BUSINESS-TYPE ACTIVITIES				
Emergency Telephone	795,002	567,206	-	-
Substance Abuse Center	120,350	143,800	-	-
Airport	916,030	449,331	-	1,387,877
Regional Landfill	-	-	-	-
TOTAL BUSINESS-TYPE ACTIVITIES	1,831,382	1,160,337	-	1,387,877
TOTAL PRIMARY GOVERNMENT	$ 30,671,320	$ 6,291,359	$ 817,378	$ 1,831,919
COMPONENT UNITS				
Okefenokee Area Development Authority	$ 291,791	$ 1,250	$ 185,358	$ -
Ware County Board of Health	14,784,145	836,781	13,997,705	-
TOTAL COMPONENT UNITS	$ 15,075,936	$ 838,031	$ 14,183,063	$ -
GENERAL REVENUES				
Property Taxes Levied for:				
General Operating				
Alcoholic Beverage Taxes				
Occupational Taxes				
Franchise Taxes				
Insurance Premium Taxes				
Sales Taxes				
Surplus Sales				
Miscellaneous				
Interest				
TOTAL GENERAL REVENUES				
TRANSFERS IN (OUT)				
CHANGES IN NET ASSETS				
BEGINNING NET ASSETS, RESTATED				
NET ASSETS AT END OF YEAR				

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Okefenokee Area Development Authority	Ware County Board of Health
$ (3,343,769)	$ -	$ (3,343,769)	$ -	$ -
(1,455,863)	-	(1,455,863)	-	-
(8,256,514)	-	(8,256,514)	-	-
(6,735,815)	-	(6,735,815)	-	-
(834,915)	-	(834,915)	-	-
(1,188,701)	-	(1,188,701)	-	-
(425,359)	-	(425,359)	-	-
(206,560)	-	(206,560)	-	-
(22,447,496)	-	(22,447,496)	-	-
-	(227,796)	(227,796)	-	-
-	23,450	23,450	-	-
-	921,178	921,178	-	-
-	-	-	-	-
-	716,832	716,832	-	-
$ (22,447,496)	$ 716,832	$ (21,730,664)	$ -	$ -
$ -	-	$ -	$ (105,183)	$ -
-	-	-	-	50,341
$ -	$ -	$ -	$ (105,183)	$ 50,341
10,854,300	-	10,854,300	-	-
193,706	-	193,706	-	-
213,080	-	213,080	-	-
153,199	-	153,199	-	-
1,001,905	-	1,001,905	-	-
8,362,111	-	8,362,111	-	-
32,128	-	32,128	-	-
12,985	-	12,985	41,112	-
171,026	2,516	173,542	21,478	-
20,994,440	2,516	20,996,956	62,590	-
(568,720)	568,720	-	-	-
(2,021,776)	1,288,068	(733,708)	(42,593)	50,341
102,863,268	8,359,475	111,222,743	347,807	2,423,710
$ 100,841,492	$ 9,647,543	$ 110,489,035	$ 305,214	$ 2,474,051

WARE COUNTY, GEORGIA
GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2009

		Capital Project Funds				
	General	1998 SPLOST	2003 SPLOST	2008 SPLOST	Other Governmental Funds	Total
ASSETS						
Cash	$2,051,850	$ -	$5,996,222	$ 851,771	$ 955,946	$ 9,855,789
Investments	-	960,571	-	-	-	960,571
Government investment pool	1,196	-	-	-	-	1,196
Receivables (net of allowance for doubtful accounts)						
Taxes	530,438	-	-	-	-	530,438
Accounts	682,387	-	-	-	74,891	757,278
Sales Tax	551,734	-	-	791,101	-	1,342,835
Inventory	56,212	-	-	-	-	56,212
Deferred expense	-	-	-	1,158	-	1,158
Due from other governments	157,299	-	-	-	25,100	182,399
Interfund receivable	1,021,261	-	-	-	70,558	1,091,819
TOTAL ASSETS	$5,052,377	$960,571	$5,996,222	$1,644,030	$ 1,126,495	$14,779,695

The accompanying notes are an integral part of these financial statements.

WARE COUNTY, GEORGIA
GOVERNMENTAL FUNDS
BALANCE SHEET - CONTINUED
June 30, 2009

	General	Capital Project Funds: 1998 SPLOST	Capital Project Funds: 2003 SPLOST	Capital Project Funds: 2008 SPLOST	Other Governmental Funds	Total
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 251,433	$521,282	$ 38,424	$ 26,013	$ 8,920	$ 846,072
Accrued liabilities	568,976	-	-	-	2,576	571,552
Due to other governments	-	-	-	-	-	-
Interfund payable	31,382	-	-	6,781	69,446	107,609
Deferred revenue	470,714	-	-	-	8,384	479,098
Note payable	2,800,000	-	-	-	-	2,800,000
TOTAL LIABILITIES	4,122,505	521,282	38,424	32,794	89,326	4,804,331
FUND BALANCES						
Reserved for drug education and treatment	-	-	-	-	260,568	260,568
Reserved for fire protection	-	-	-	-	32,561	32,561
Reserved for capital projects	-	439,289	5,957,798	1,611,236	39,737	8,048,060
Reserved for jail operations	-	-	-	-	207,391	207,391
Reserved for drug enforcement operations	-	-	-	-	63,265	63,265
Reserved for law library	-	-	-	-	110,010	110,010
Reserved for victim assistance	-	-	-	-	323,307	323,307
Reserved for beautification	-	-	-	-	330	330
Reserved for inventory	56,212	-	-	-	-	56,212
Unreserved:						
Designated for property tax roll back	873,660	-	-	-	-	873,660
Undesignated, reported in:						
General Fund	-	-	-	-	-	-
TOTAL FUND BALANCES	929,872	439,289	5,957,798	1,611,236	1,037,169	9,975,364
TOTAL LIABILITIES AND FUND BALANCES	$5,052,377	$960,571	$5,996,222	$1,644,030	$ 1,126,495	$14,779,695

The accompanying notes are an integral part of these financial statements.

WARE COUNTY, GEORGIA
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET ASSETS OF GOVERNMENTAL ACTIVITIES
June 30, 2009

Total Governmental Funds Balances	$ 9,975,364
Amounts reported for governmental activities on the statement of net assets are different because of the following:	
Net Pension Obligation	
Pension assets resulting from contributions in excess on the annual required contribution	114,438
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	96,277,237
Internal service funds are used by management to charge the cost of certain activities, such as health insurance and workers compensation to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the government-wide statement of net assets.	
Net assets	91,349
Revenues are not available to pay for current period expenditures and, therefore, are not reported in the funds.	
Deferred revenue	463,700
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Landfill postclosure cost	(1,964,286)
Compensated absences payable	(856,804)
Capital leases payable	(3,259,506)
Net Assets of Governmental Activities	$ 100,841,492

The accompanying notes are an integral part of these financial statements.

WARE COUNTY, GEORGIA
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For The Year Ended June 30, 2009

		Capital Project Funds				
	General	1998 SPLOST	2003 SPLOST	2008 SPLOST	Other Governmental Funds	Total
REVENUES:						
Taxes	$15,580,050	$ -	$ -	$4,925,169	$ -	$20,505,219
Licenses and permits	213,080	-	-	-	-	213,080
Intergovernmental revenues	451,204	22,500	241,675	-	727,641	1,443,020
Charges for services	3,559,994	-	25	-	408,775	3,968,794
Fines and forfeitures	721,653	-	-	-	291,130	1,012,783
Investment income	19,376	6,123	63,391	2,772	5,511	97,173
Miscellaneous	81,835	-	-	-	15,032	96,867
TOTAL REVENUES	$20,627,192	$ 28,623	$ 305,091	$4,927,941	$ 1,448,089	$27,336,936
EXPENDITURES						
Current						
General Government						
Legislative and executive	3,572,407	-	-	-	17,814	3,590,221
Judicial	2,627,973	-	-	-	203,821	2,831,794
Public safety	10,192,297	-	-	-	461,655	10,653,952
Public works	2,274,746	-	-	-	12,600	2,287,346
Health and welfare	831,359	-	-	-	301,166	1,132,525
Culture and recreation	1,300,760	-	-	-	680	1,301,440
Housing and development	356,650	-	-	-	165,812	522,462
Capital Outlay	-	1,034,638	4,570,452	2,797,558	-	8,402,648
Debt Service						
Principal retirement	445,252	-	-	-	-	445,252
Interest	150,560	-	-	-	-	150,560
TOTAL EXPENDITURES	21,752,004	1,034,638	4,570,452	2,797,558	1,163,548	31,318,200
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,124,812)	(1,006,015)	(4,265,361)	2,130,383	284,541	(3,981,264)
OTHER FINANCING SOURCES (USES):						
CAPITAL LEASE FINANCING	-	-	-	-	-	-
TRANSFER IN	993,597	-	-	-	147,483	1,141,080
TRANSFER OUT	(568,720)	-	(353,402)	(519,147)	(268,531)	(1,709,800)
TOTAL OTHER FINANCING SOURCES (USES)	424,877	-	(353,402)	(519,147)	(121,048)	(568,720)
NET CHANGES IN FUND BALANCE	(699,935)	(1,006,015)	(4,618,763)	1,611,236	163,493	(4,549,984)
BEGINNING FUND BALANCE	1,629,807	1,445,304	10,576,561	-	873,676	14,525,348
FUND BALANCES AT END OF YEAR	$ 929,872	$ 439,289	$5,957,798	$1,611,236	$ 1,037,169	$ 9,975,364

The accompanying notes are an integral part of these financial statements.

WARE 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 June 30, 2009

Net Change in Fund Balances - Total Governmental Funds		$ (4,549,984)
Amounts reported for governmental activities on the statement of activities are different because of the following:		
Net Pension Obligation		
Change in pension assets resulting from contributions in excess of the annual required contribution		35,668
Governmental funds report capital outlays as expenditures. However, on 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 year:		
Capital outlay - construction in progress	2,326,392	
Capital outlay - depreciable capital assets	2,466,348	
Loss on disposal of capital asset	(11,401)	
Depreciation	(5,527,007)	
		(745,668)
Revenues on the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds:		
Property taxes	49,948	
		49,948
Some expenses reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:		
Internal service funds	3,267	
Landfill postclosure cost	24,054	
Compensated absences	(84,313)	
		(56,992)
Repayment of principle is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of activities.		
Bond principle payments	2,800,000	
Capital lease principle payments	445,252	
		3,245,252
Changes in Net Assets of Governmental Activities		$ (2,021,776)

The accompanying notes are an integral part of these financial statements.

WARE COUNTY, GEORGIA
PROPRIETARY FUNDS
STATEMENT OF NET ASSETS
June 30, 2009

	Business-Type Activities-Enterprise Funds					Governmental Activities
	Emergency Telephone	Substance Abuse Center	Airport	Regional Landfill	Total	Internal Service Funds
ASSETS						
CURRENT ASSETS						
Cash	$ 279,251	$ 14,664	$ 150,661	$ -	$ 444,576	$ 270,894
Receivables (net of allowance for doubtful accounts):						
Accounts	79,785	-	16,531	-	96,316	1,107
Due from other governments	-	-	810,827	-	810,827	-
Interfund receivable	-	-	-	-	-	30,227
Prepaid expenses	-	-	-	-	-	57,963
Inventory	-	-	23,144	-	23,144	-
TOTAL CURRENT ASSETS	359,036	14,664	1,001,163	-	1,374,863	360,191
NONCURRENT ASSETS						
Deferred bond issue cost	-	23,694	-	-	23,694	-
Capital Assets						
Land	-	-	1,043,408	-	1,043,408	-
Construction in progress	-	-	562,202	3,476,701	4,038,903	-
Depreciable capital assets, net	195,723	714,180	5,436,451	-	6,346,354	-
TOTAL NONCURRENT ASSETS	195,723	737,874	7,042,061	3,476,701	11,452,359	-
TOTAL ASSETS	554,759	752,538	8,043,224	3,476,701	12,827,222	360,191

The accompanying notes are an integral part of these financial statements.

WARE COUNTY, GEORGIA
PROPRIETARY FUNDS
STATEMENT OF NET ASSETS - CONTINUED
June 30, 2009

	Business-Type Activities-Enterprise Funds					Governmental Activities
	Emergency Telephone	Substance Abuse Center	Airport	Regional Landfill	Total	Internal Service Funds
LIABILITIES						
CURRENT LIABILITIES						
Accounts payable	14,189	-	34,015	-	48,204	9,155
Accrued expenses	18,744	-	4,264	-	23,008	259,686
Current portion of compensated absences payable	11,908	-	4,128	-	16,036	-
Accrued interest payable	-	17,680	-	-	17,680	-
Interfund payable	590,770	-	291,210	132,457	1,014,437	-
Current portion of capital lease obligations	68,139	-	125,465	-	193,604	-
Current portion of bonds payable	-	80,000	-	-	80,000	-
TOTAL CURRENT LIABILITIES	703,750	97,680	459,082	132,457	1,392,969	268,841
LONG-TERM LIABILITIES						
Compensated absences payable	7,939	-	2,752	-	10,691	-
Capital lease obligations	56,119	-	994,900	-	1,051,019	-
Bonds payable	-	725,000	-	-	725,000	-
TOTAL LONG-TERM LIABILITIES	64,058	725,000	997,652	-	1,786,710	-
TOTAL LIABILITIES	767,808	822,680	1,456,734	132,457	3,179,679	268,841
NET ASSETS						
Invested in capital assets, net of related debt	71,465	-	5,921,696	3,476,701	9,469,862	-
Unrestricted	(284,514)	(70,142)	664,794	(132,457)	177,681	91,350
TOTAL NET ASSETS	$ (213,049)	$ (70,142)	$ 6,586,490	$ 3,344,244	$ 9,647,543	$ 91,350

The accompanying notes are an integral part of these financial statements.

WARE COUNTY, GEORGIA
PROPRIETARY FUNDS
STATEMENT OF REVENUE, EXPENSES AND CHANGES IN FUND NET ASSETS
For The Year Ended June 30, 2009

	Business-Type Activities-Enterprise Funds					Governmental Activities
	Emergency Telephone	Substance Abuse Center	Airport	Regional Landfill	Total	Internal Service Funds
OPERATING REVENUES						
Charges for services	$ 567,206	$ 143,800	$ 449,331	$ -	$ 1,160,337	$ 3,606,305
Contributions	-		-	-	-	398,900
Miscellaneous	-	-	-	-	-	-
TOTAL OPERATING REVENUES	567,206	143,800	449,331	-	1,160,337	4,005,205
OPERATING EXPENSES						
Personal services	438,865	-	96,991	-	535,856	-
Payroll taxes	31,081	-	6,990	-	38,071	-
Fringe benefits	137,093	-	18,428	-	155,521	-
Contractual services	133,214	-	91,914	-	225,128	-
Materials and supplies	4,596	-	407,081	-	411,677	-
Claims paid	-	-	-	-	-	3,372,864
Other services and charges	20,903	10,550	-	-	31,453	631,281
Amortization of bond issue cost	-	3,074	-	-	3,074	-
Depreciation	23,226	50,412	241,487	-	315,125	-
TOTAL OPERATING EXPENSES	788,978	64,036	862,891	-	1,715,905	4,004,145
OPERATING INCOME (LOSS)	(221,772)	79,764	(413,560)	-	(555,568)	1,060
NON-OPERATING REVENUES (EXPENSES)						
Interest income	1,672	79	765	-	2,516	2,206
Intergovernmental revenue	-	-	1,387,877	-	1,387,877	-
Interest expense	(6,024)	(56,314)	(53,139)	-	(115,477)	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	(4,352)	(56,235)	1,335,503	-	1,274,916	2,206
INCOME (LOSS) BEFORE TRANSFERS	(226,124)	23,529	921,943	-	719,348	3,266
TRANSFERS IN (OUT)	219,950	-	348,770	-	568,720	-
CHANGE IN NET ASSETS	(6,174)	23,529	1,270,713	-	1,288,068	3,266
NET ASSETS AT BEGINNING OF YEAR	(206,875)	(93,671)	5,315,777	3,344,244	8,359,475	88,084
NET ASSETS AT END OF YEAR	$ (213,049)	$ (70,142)	$ 6,586,490	$ 3,344,244	$ 9,647,543	$ 91,350

The accompanying notes are an integral part of these financial statements.

WARE COUNTY, GEORGIA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
For The Year Ended June 30, 2009

	Business-Type Activities-Enterprise Funds					Governmental Activities-Internal Service Funds
	Emergency Telephone	Substance Abuse Center	Airport	Regional Landfill	Total	
Increase (Decrease) in Cash and Cash Equivalents						
Cash Flows From Operating Activities						
Cash received from customers	$ 573,331	$ 143,800	$ 453,285	$ -	$ 1,170,416	$ 3,918,166
Cash received from interfund transactions	(43,618)	-	31,508	-	(12,110)	264,236
Cash payments for personal services	(605,039)	-	(119,939)	-	(724,978)	(3,519,168)
Cash payments for contractual services	(133,214)	(10,550)	(91,914)	-	(235,678)	-
Cash payments for other services and charges	(20,903)	-	-	-	(20,903)	(646,280)
Cash payments for interfund transactions	-	-	(388,763)	-	(388,763)	-
Cash payments for materials and supplies	(4,596)	-	(315,842)	-	(320,438)	-
Net Cash Provided by (Used for) Operating Activities	(234,039)	133,250	(431,665)	-	(532,454)	16,954
Cash Flows From Noncapital Financing Activities						
Cash received from transfer-in	219,950	-	348,770	-	568,720	-
Net Cash From Noncapital Financing Activities	219,950	-	348,770	-	568,720	-
Cash Flows From Capital and Related Financing Activities						
Cash received from intergovernmental revenue	-	-	577,050	-	577,050	
Cash payments for the construction of capital assets	-	-	(568,502)	-	(568,502)	-
Cash payments for principle on debt	(65,217)	(75,000)	(249,851)	-	(390,068)	-
Cash payments for interest on debt	(6,024)	(57,961)	(53,139)	-	(117,124)	-
Net Cash Used For Capital and Related Financing Activities	(71,241)	(132,961)	(294,442)	-	(498,644)	-
Cash Flows From Investing Activities						
Cash received from interest	1,672	79	765	-	2,516	2,206
Net Cash Flows Provided By Investing Activities	1,672	79	765	-	2,516	2,206
Net Increase (Decrease) in Cash and Cash Equivalents	(83,658)	368	(376,572)	-	(459,862)	19,160
Cash and Cash Equivalents at Beginning of Year	362,909	14,296	527,233	-	904,438	251,734
Cash and Cash Equivalents at End of Year	$ 279,251	$ 14,664	$ 150,661	$ -	$ 444,576	$ 270,894

The accompanying notes are an integral part of these financial statements.

WARE COUNTY, GEORGIA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS - CONTINUED
For The Year Ended June 30, 2009

	Business-Type Activities-Enterprise Funds					Governmental Activities-Internal Service Funds
	Emergency Telephone	Substance Abuse Center	Airport	Regional Landfill	Total	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities						
Operating Income (Loss)	$ (221,772)	$ 79,764	$ (413,560)	$ -	$ (555,568)	$ 1,060
Adjustments to Reconcile Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities						
Depreciation	23,226	50,412	241,487	-	315,125	-
Amortization	-	3,074	-	-	3,074	-
Changes in Assets and Liabilities:						
(Increase) decrease in accounts receivable	6,125	-	3,954	-	10,079	112,961
(Increase) decrease in inventory	-	-	65,399	-	65,399	-
(Increase) decrease in prepaid items	-	-	-	-	-	24
(Increase) decrease in interfund receivable	1,566	-	31,508	-	33,074	264,236
Increase (decrease) in accounts payable	(4,810)	-	25,840	-	21,030	(75,147)
Increase (decrease) in compensated absences payable	1,005	-	2,023	-	3,028	-
Increase (decrease) in interfund payable	(40,374)	-	(388,763)	-	(429,137)	(200,000)
Increase (decrease) in deferred revenues	-	-	-	-	-	-
Increase (decrease) in accrued expenses	995	-	447	-	1,442	(86,180)
Net Cash Provided By (Used For) Operating Activities	$ (234,039)	$ 133,250	$ (431,665)	$ -	$ (532,454)	$ 16,954

The accompanying notes are an integral part of these financial statements.

WARE COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
June 30, 2009

	Agency Funds
ASSETS	
Cash	$ 1,033,855
TOTAL ASSETS	$ 1,033,855
LIABILITIES	
Due to others governments	$ 43,912
Due to others	989,943
TOTAL LIABILITIES	1,033,855
NET ASSETS	$ -

The accompanying notes are an integral part of these financial statements.

Note 1 – Reporting Entity

These financial statements present Ware County, Georgia (the primary government) which is governed by an elected five - member board, Ware County Board of Health and the Okefenokee Area Development Authority which are discretely presented component units. Also included are five elected constitutional officers: Clerk of the Superior Court, Sheriff, Tax Commissioner, Probate Judge and Magistrate Judge.

The criteria for including organizations as component units within the County's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the County holds the corporate powers of the organization
- the County appoints a voting majority of the organization's board
- the County is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the county
- there is a fiscal dependency by the organization of the County

Joint Ventures

Based on the criteria of GASB 2100, the following entities are considered joint venture organizations between the City of Waycross and Ware County:

The Southeast Georgia Regional Development Center is a joint venture of the members in the South Georgia 8 county area. Further information is provided in Note 22.

Component Units

Based on the criteria of GASB 2100, the following entities are considered a component unit of Ware County, Georgia:

The Ware County Board of Health is a component unit based on the criteria of the County appointing a voting majority to the board and the County's ability to impose its will upon the Ware County Board of Health. The financial statements for the Ware County Board of Health are presented in these financial statements using the method of discrete presentation. The Ware County Board of Health fiscal year end is June 30. A complete set of financial statements for the Ware County Board of Health is presented in a separate report and can be obtained from the Ware County Board of Health, 1101 Church Street, Waycross, Georgia 31501.

The Okefenokee Area Development Authority is a component unit based on the criteria of the County appointing a voting majority to the board. The financial statements for the Okefenokee Area Development Authority are presented in these financial statements using the method of discrete presentation. The Okefenokee Area Development Authority fiscal year end is December 31. A complete set of financial statements for the Okefenokee Area Development Authority is presented in a separate report and can be obtained from the Okefenokee Area Development Authority, 402 Elizabeth Street, Waycross, Georgia 31501.

Note 1 – Reporting Entity – Continued

Related Organizations

The Ware County Board of Commissioners are also responsible for appointing board members to other organizations, but the County's accountability for these organizations does not extend beyond making appointments. The Commissioners appoint members to the boards of the Clean Community Committee, Satilla Community Services Board, South Georgia Regional Community Services Board, Ware County Airport Advisory Committee, Ware County Department of Family and Children Services Board, Ware County Forestry Board, Ware County Hospital Authority, Ware County Recreation Board, Ware County Tax Assessors Board, Waycross-Ware County Board of Zoning Appeals, Waycross-Ware County Development Authority, Waycross-Ware County Library Board and the Waycross Ware County Planning Commission.

Note 2 - Summary of Significant Accounting Policies

The financial statements of Ware County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County has elected to apply Financial Accounting Standards Board (FASB) Statements and Interpretations issued after November 30,1989, to its business-type activities and to its enterprise funds provided they do not conflict with or contradict GASB pronouncements.

The following are the more significant of the County's accounting policies.

A. Basis of Presentation

The County's basic financial statements consist of government-wide financial statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements

The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities.

The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues that are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

Note 2 - Summary of Significant Accounting Policies - Continued

Fund Financial Statements

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and proprietary fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

B. Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary, and fiduciary.

Governmental Funds

Governmental funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

General Fund. The General Fund accounts for all financial resources, except those required to be accounted for in another fund. All general operating revenues which are not restricted or designated as to use by outside sources are recorded in the General Fund.

Capital Projects Special Sales Tax 1998 Fund. The Capital Projects Special Sales Tax 1998 Fund accounts for the special purpose local option sales tax that was renewed for the fourth time by referendum. The revenue is restricted to the stated purposes of the referendum.

Capital Projects Special Sales Tax 2003 Fund. The Capital Projects Special Sales Tax 2003 Fund accounts for the special purpose local option sales tax that was renewed for the fifth time by referendum. The revenue is restricted to the stated purposes of the referendum.

Capital Projects Special Sales Tax 2008 Fund. The Capital Projects Special Sales Tax 2008 Fund accounts for the special purpose local option sales tax that was renewed for the sixth time by referendum. The revenue is restricted to the stated purposes of the referendum.

The other governmental funds of the County account for grants and other resources whose use is restricted for a particular purpose; the accumulation of resources for, and the payment of debt: and the acquisition or construction of major capital facilities.

Note 2 - Summary of Significant Accounting Policies - Continued

Proprietary Funds

Proprietary Fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows. Proprietary funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principle ongoing operations. All other revenues and expenses not meeting this definition are considered nonoperating. The County's enterprise funds may be used to account for any activity for which a fee is charged to external users of goods or services. The following are the County's major enterprise funds:

Emergency Telephone Fund. The fund accounts for fees collected to provide the emergency 911 call center.

Substance Abuse Center. The fund accounts for the rental of the building for the Substance Abuse Department. Rental fees are based on costs of maintaining the building and the annual debt service payments.

Airport Fund. The fund accounts for the operations of the Ware County Airport.

Regional Landfill. The fund accounts for the development and future operations of a regional landfill.

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department to the other departments of the County on a cost-reimbursement basis. The County has two internal service funds:

Health Fund. The fund accounts for charges to other funds and contributions from employees and for the payment of health insurance premiums and benefits.

Workers Compensation Fund. The fund accounts for transactions related to worker's compensation claims by the County.

In the Statement of Activities, internal service fund transactions have been eliminated, however those transactions between governmental and business-type activities have not been eliminated.

Note 2 - Summary of Significant Accounting Policies - Continued

Fund Financial Statements - Continued

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net assets.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared.

Governmental fund financial statements, therefore, include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the fund financial statements for governmental funds.

Like the government-wide financial statements, the enterprise and internal service funds are accounted for using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in revenues, expenses, and changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in total net assets. The statement of cash flows reflects how the County finances and meets the cash flow needs of its enterprise and internal service activities.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide and enterprise and internal service fund financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; enterprise funds and fiduciary funds use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Note 2 – Summary of Significant Accounting Principles – Continued

Revenues—Exchange and Nonexchange Transactions

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recognized in the year in which the resources are measurable and become available. Available means the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days after year end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes are recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the period in which the sales are made. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: sales taxes, charges for services, fines and forfeitures, grants, interest, and rent.

Deferred Revenues

Deferred revenues arise when assets are recognized before the revenue recognition criteria have been satisfied.

Property taxes for which there was an enforceable legal claim at June 30, 2009, but were levied to finance FY09 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

On governmental fund financial statements, receivables that were not collected within the available period are recorded as deferred revenue.

Expenses/Expenditures

On the accrual basis, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Note 2 - Summary of Significant Accounting Policies - Continued

E. Budgetary Process

An annual budget is adopted (as required by law) by the County for the general, special revenue and capital projects funds. Although not legally required, the County also adopts a budget for the enterprise funds and internal service funds. The budgets are adopted on a basis substantially consistent with U.S. generally accepted accounting principles.

The County uses the following procedures in establishing the annual budgets:

1. Prior to July 1, the County Manager submits to the Board of Commissioners a proposed budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures and the means of financing them.

2. Public hearings are conducted to obtain taxpayer comments. Notice is given at least ten days in advance by publication in the official organ of Ware County.

3. The budget is legally enacted through passage of an ordinance.

4. The County has a policy of budgeting on a departmental basis.

5. Formal budgetary integration is employed as a management control device during the year for the general fund, special revenue, capital project, internal service and enterprise funds.

6. Budgeted amounts are shown as amended throughout the year.

7. Departments can, with County Manager approval, amend their budgets without Board approval on all expenditures excluding personal services.

F. Encumbrances

Encumbrance accounting, under which major purchase orders, contracts, and other commitments for the expenditures of monies are recorded to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration. Ware County does not utilize encumbrance accounting.

G. Cash and Cash Equivalents

For the proprietary fund types a statement of cash flows is presented, as is required by GASB Statement 9, instead of a statement of changes in financial position. For this statement, cash equivalents are defined as short term, highly liquid investments with a maturity of three months or less when purchased, that are readily convertible to known amounts of cash and so near their maturity that they present insignificant rates of changes in value because of changes in interest rates.

H. Investments

All investments are recorded at fair value based on quoted market prices. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties.

Note 2 - Summary of Significant Accounting Policies - Continued

I. Prepaid Expenses

Prepaid balances are for payments made by the County in the current year to provide services occurring the subsequent fiscal year.

J. Inventory

Inventory is presented at the lower of cost or market on a first-in, first-out basis and is expensed when used. Inventory consists of expendable supplies held for consumption.

K. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Certain resources set aside for the payment of revenue bond debt to be paid from 2003 SPLOST revenues are classified as restricted assets on the balance sheet because their use is limited.

L. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets used by the enterprise funds are reported in both the business-type activities column of the government-wide statement of net assets and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and reductions during the year. Donated capital assets are recorded at their fair market value on the date donated. The County maintains a capitalization threshold of $5,000. The County's infrastructure consists of roads, bridges, and culverts. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

All capital assets are depreciated, except for land and improvements and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives.

Description	Estimated Lives
Buildings and Building Improvements	40–100 years
Improvements Other Than Buildings	40 years
Machinery and Equipment	5–20 years
Vehicles	6–20 years
Infrastructure	5–50 years

Note 2 - Summary of Significant Accounting Policies - Continued

M. Interfund Receivables/Payables

On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as "Interfund Receivables/Payables." Interfund balances within governmental activities and within business-type activities are eliminated on the government-wide statement of net assets. The only interfund balances which remain on the government-wide statement of net assets are those between governmental and business-type activities. These amounts are reflected as "Internal Balances."

N. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees.

Sick leave benefits are not accrued as a liability.

The entire compensated absences liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are not recognized as a liability and expenditure. For enterprise funds, the entire amount of compensated absences is reported as a fund liability.

O. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported on the government-wide financial statements. All payables, accrued liabilities, and long-term obligations payable from the enterprise funds are reported on the enterprise fund financial statements.

In general, governmental fund payables and accrued liabilities are recognized as fund liabilities when incurred. However, required pension contributions that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. Loans and capital leases are recognized as a liability on the fund financial statements when due.

P. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consist of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Q. Governmental Fund Balance Reserves

The County reserves those portions of governmental fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure.

Note 2 - Summary of Significant Accounting Policies – Continued

R. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise funds. For the County, these revenues are charges for services for water and sewer and street lighting. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as nonoperating.

S. Interfund Transactions

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as Interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in enterprise funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

T. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 3 – Accountability

Deficit Net Assets

The following funds had deficits at June 30, 2009:

Enterprise Fund:	Deficit
Emergency Telephone Fund	$213,049
Substance Abuse Center	$ 70,142

The County will be increasing revenues to the Emergency Telephone Fund from the General Fund to cover increasing cost that cannot be covered by fees. Higher than normal repair costs have been completed on the Substance Abuse Center building and the fund deficit should be reduced in future years.

Note 4 – Deposits and Investments

Ware County maintains investments in a local government investment pool through the State of Georgia Office of Treasury and Fiscal Services. The balance at June 30, 2009 was $1,134 for all funds. The funds have a 24 day weighted average maturity.

"Georgia Fund 1," created by O.C.G.A. 36-83-8, is a stable net asset value invested pool which follows Standard and Poor's criteria for AAAm rated money market funds. However, Georgia Fund 1 operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal ($1.00 per share value.) Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on $1.00 per share.

Ware County maintains a money market investment account for 1998 SPLOST funds through SunTrust Bank. The balance at June 30, 2009 was $960,571.

Interest Rate Risk. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. State statutes authorize the County to invest in obligations of the State of Georgia or other states; obligations issued by the U.S. government; obligations fully insured or guaranteed by the U. S. government or by a government agency of the United States; obligations of any corporation of the U. S. government; prime banker's acceptances; the local government investment pool established by state law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia.

Custodial Credit Risk – Deposits. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U. S. government, or bonds of public authorities, counties or municipalities.

Custodial Credit Risk – Investments. Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require all investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U. S. government, or bonds of public authorities, counties or municipalities.

Note 5 – Property Taxes

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. The property taxes for Ware County are collected by the Ware County Tax Commissioners Office and remitted to the County monthly.

The property tax calendar is as follows:

January 1	-	Assessment date
July 1	-	Tax Assessors send returns to Tax Commissioner
July 25	-	Millage rate is set by the County Commission
July 28	-	County tax digest is submitted to the State Revenue Commissioner
September 30	-	Bills are mailed by Tax Commissioner
December 20	-	Due date for property taxes other than motor vehicles
December 21	-	Execution date for unpaid taxes

Taxes are collected throughout the year.

Note 6 – Receivables

Receivables at June 30, 2009, consisted of accounts (billings for user charged services, including unbilled utility services), sales taxes, accrued interest, grants, interfund, and property taxes. All amounts due from other governments are considered collectible in full. Delinquent property taxes may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Receivables are recognized to the extent the amounts are determined material and substantiated, not only by supporting documentation but also by a reasonable systematic method of determining their existence, completeness, valuation, and collectibility.

A summary of the principal amounts due from other governments is as follows:

General Fund	
District Attorney Cost - Other Counties	$ 119,102
Franchise Taxes	37,147
State of Georgia	577
South Georgia RDC	473
Total - General Fund	$ 157,299
Special Revenue Funds	
Nonmajor funds:	
Victim Assistance Fines - Other Governments	$ 10,664
Charlton County	381
Brantley County	1,189
Criminal Justice Coordinating Council	544
Georgia Judicial Council	200
Georgia Judicial Council - AOC Grant	12,122
Total - Special Revenue Funds	$ 25,100
Total - Due From Other Governments	$ 182,399

Note 7 – Capital Assets

Capital asset activity for the year ended June 30, 2009 was as follows:

	Balance at July 1, 2008	Additions	Reductions	Balance at June 30, 2009
Primary Government				
Governmental Activities:				
Nondepreciable Capital Assets:				
Land and improvements	$ 79,860	$ 30,000	$ -	$ 109,860
Construction in progress	9,320,870	2,326,392	1,545,872	10,101,390
Total Nondepreciable Capital Assets	9,400,730	2,356,392	1,545,872	10,211,250
Depreciable Capital Assets:				
Buildings and building improvements	$ 22,597,946	$ 1,311,085	$ 35,915	23,873,116
Improvements other than buildings	4,471,603	-	-	4,471,603
Infrastructure	151,881,287	1,545,872	-	153,427,159
Machinery and equipment	8,683,456	1,125,263	126,120	9,682,599
Total Depreciable Capital Assets	187,634,292	3,982,220	162,035	191,454,477
Less Accumulated Depreciation for:				
Buildings and building improvements	5,906,656	512,438	35,915	6,383,179
Improvements other than buildings	1,101,924	157,390	-	1,259,314
Infrastructure	87,233,158	4,224,091	-	91,457,249
Machinery and equipment	5,770,379	633,088	114,719	6,288,748
Total Accumulated Depreciation	100,012,117	5,527,007	150,634	105,388,490
Total Depreciable Capital Assets, Net	87,622,175	(1,544,787)	11,401	86,065,987
Governmental Activities Capital Assets, Net	$ 97,022,905	$ 811,605	$ 1,557,273	$ 96,277,237

Note 7 – Capital Assets – Continued

	Balance at July 1, 2008	Additions	Reductions	Balance at June 30, 2009
Business Type Activities:				
Nondepreciable Capital Assets:				
Land and improvements	$ 1,043,408	$ -	$ -	$ 1,043,408
Construction in progress	5,000,402	536,260	1,497,759	4,038,903
Total Nondepreciable Capital Assets	6,043,810	536,260	1,497,759	5,082,311
Depreciable Capital Assets:				
Buildings and building improvements	$ 2,049,688	$ 1,497,758	$ -	$ 3,547,446
Improvements other than buildings	5,558,895	32,242	-	5,591,137
Machinery and equipment	651,237	-	-	651,237
Total Depreciable Capital Assets	8,259,820	1,530,000	-	9,789,820
Less Accumulated Depreciation for:				
Buildings and building improvements	1,047,336	96,146	-	1,143,482
Improvements other than buildings	1,763,124	186,197	-	1,949,321
Machinery and equipment	317,881	32,782	-	350,663
Total Accumulated Depreciation	3,128,341	315,125	-	3,443,466
Total Depreciable Capital Assets, Net	5,131,479	1,214,875	-	6,346,354
Business Type Activities Capital Assets, Net	$ 11,175,289	$ 1,751,135	$ 1,497,759	$ 11,428,665

Depreciation was charged to governmental functions as follows:

Governmental activities:	
General Government	
Legislative and Executive	$ 185,189
Judicial	19,082
Public Safety	641,390
Public Works	4,521,210
Health and Welfare	12,320
Culture and Recreation	147,816
Total Depreciation Expense - Governmental Activities	$ 5,527,007
Business-type activities:	
Emergency Telephone	$ 23,226
Substance Abuse Center	50,412
Airport	241,487
Total Depreciation Expense - Business-type Activities	$ 315,125

Note 8 – Interfund Balances and Transfers

The composition of interfund balances and transfers as of June 30, 2009, is as follows:

	Interfund Receivable	Interfund Payable	Transfer In	Transfer Out
General Fund				
Emergency Telephone Fund	$ 590,770	$ -	$ -	$ 219,950
Airport Fund	291,210	-	-	348,770
Regional Landfill Fund	132,457	-	-	-
SPLOST 2003 Fund	-	-	353,402	-
SPLOST 2008 Fund	6,781	-	519,147	-
Nonmajor Governmental Funds	43	1,155	121,048	-
Internal Service Funds	-	30,227	-	-
	1,021,261	31,382	993,597	568,720
Special Revenue Funds				
Nonmajor Governmental Funds				
General Fund	1,155	43	-	121,048
Nonmajor Governmental Funds				
Nonmajor Governmental Funds	69,403	69,403	147,483	147,483
	70,558	69,446	147,483	268,531
Capital Project Fund				
SPLOST 2003 Fund				
General Fund	-	-	-	353,402
SPLOST 2008 Fund				
General Fund	-	6,781	-	519,147
	-	6,781	-	872,549
Total Governmental Funds	1,091,819	107,609	1,141,080	1,709,800

Note 8 – Interfund Balances and Transfers - Continued

	Interfund Receivable	Interfund Payable	Transfer In	Transfer Out
Enterprise Funds				
Emergency Telephone Fund				
General Fund	$ -	$ 590,770	$ 219,950	$ -
Airport Fund				
General Fund	-	291,210	348,770	-
Regional Landfill Fund				
General Fund	-	132,457	-	-
	-	1,014,437	568,720	-
Internal Service Funds				
Health Fund				
General Fund	30,227	-	-	-
Total Enterprise and Internal Service Funds	30,227	1,014,437	568,720	-
Total All Funds	$ 1,122,046	$ 1,122,046	$ 1,709,800	$ 1,709,800

The difference in interfund receivables and payables for government funds is due to amounts due to and from enterprise and internal service funds shown above. The interfund balances resulted from loans made to provide working capital for operations and projects and the time lag between dates that payments between funds are made.

Transfers were made from SPLOST funds to cover approved projects paid out of other funds. Transfers were made to enterprise funds to cover operational cost of the fund.

Note 9 – Risk Management

A. Property and Liability

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. The County established a Workers' Compensation Fund (internal service fund) to account for and finance its uninsured risks of loss. Under this program, the Workers' Compensation Fund provides coverage for up to a maximum of $250,000 for each worker's compensation claim, $2,500 for each enforcement claim. The coverage has a $1,000,000 cap. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

All funds of the County participate in the program and make payments to the Workers' Compensation Fund based on estimates of the amounts needed to pay prior and current-year claims and to establish a reserve for catastrophe losses. The Workers' Compensation Fund had a fund balance of $82,235 as of June 30, 2009. At June 30, 2009, the Workers' Compensation Fund had a claims liability of $9,155 reported based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

B. Health Care

The County is self-insured for medical claims by the employees and employee's dependents that are covered under the medical plan. The plan is a self funded welfare benefit plan providing health and hospitalization benefits. Claims under the plan are paid solely from the general assets of the County. Losses greater than $60,000 per aggregate individual claim are insured by a private insurance company. Included in the accounts payable of the Health Plan Fund is an estimated liability of $259,686 which reflects health claims incurred but not processed prior to year end. This health claims liability was estimated based on such claims paid subsequent to year end.

Changes in the Health Plan Fund's claim liability amount in fiscal year 2008 and 2009 were:

	Beginning of Fiscal Year Liability	Current Year Claims and Changes In Estimates	Claim Payments	Balance At Fiscal Year End
2007-2008	$ 251,757	3,377,932	3,283,823	$ 345,866
2008-2009	$ 345,866	3,030,511	3,116,691	$ 259,686

C. Workers' Compensation

The County participates in the ACCG - Group Self-Insurance Workers' Compensation Fund to pay all costs 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, or defense.

Settled claims in the past three years have not exceeded the coverage. There was no significant reduction in insurance coverage from the prior year.

Note 10 – Pension Plan

A. Plan Description

The county contributes to the Association of County Commissioners of Georgia ("ACCG") Defined Benefit Plan ("Plan"), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia.

B. Summary of Significant Accounting Policies

The Plan's financial statements are prepared on an accrual basis, modified to include unrealized gains or losses on marketable securities owned by the Plan and incremental changes in the cash value of pre-retirement life insurance policies owned by the trust.

Plan member contributions are recognized in the period in which contributions are due. County contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable.

Investments in securities are valued at current market prices. The trust fund is invested, approximately, in 60% equities and 40% fixed income securities on a cost basis.

C Membership

Participation counts as of January 1, 2008 (the most recent actuarial valuation date) and covered compensation (based on covered earnings for the preceding year) are shown below:

Participant Counts	
Active participants	21
Retirees and beneficiaries	59
Deferred vested (former employees)	103
Disabled in pay status	5
Total	188
Covered compensation for active participants	$703,132

D. Funding Policy

The County is required to contribute at an actuarially determined rate. Section 47-20 of the Georgia Code sets forth the minimum funding standards for state and local governmental pension plans. Administrative expenses are based on total compensation of active plan participants and are added to the state-required funding requirement.

The Georgia Constitution enables the governing authority of the County, the Board of Commissioners, to establish, and amend from time-to-time the contribution rates for the County and its plan participants.

Note 10 – Pension Plan – Continued

D. Funding Policy - Continued

Analysis of funding progress is presented for the most recent ten years:

SCHEDULE OF FUNDING PROGRESS

Calendar Year	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded AAL UAAL	Funded Ratio	Covered Payroll	UAAL as a Percentage Covered Payroll
1999	$ 3,239,447	$ 3,243,641	$ 4,194	99.9%	$ 3,058,633	0.1%
2000	2,845,636	3,426,936	581,300	83.0%	1,475,753	39.4%
2001	2,670,775	3,105,087	434,312	86.0%	1,228,181	35.4%
2002	2,456,192	3,122,716	666,524	78.7%	1,113,743	59.8%
2003	2,628,069	3,053,945	425,876	86.1%	1,041,620	40.9%
2004	2,634,549	3,009,376	374,827	87.5%	995,102	37.7%
2005	2,833,538	3,012,991	179,453	94.0%	980,814	18.3%
2006	3,041,381	2,926,982	(114,399)	103.9%	907,601	-12.6%
2007	3,094,423	2,999,265	(95,158)	103.2%	722,007	-13.2%
2008	2,996,272	2,898,169	(98,103)	103.4%	703,132	-14.0%

E. Annual Pension Cost and Net Pension Obligation (Asset)

For 2009, the County's annual pension cost of $10,634 was less than the County's required and actual contributions. The required contribution was determined as part of the January 1, 2008 actuarial valuation using the following assumptions:

Current Valuation Date	January 1, 2008
Annual Return on Invested Plan Assets	8.00%
Projected Annual Salary Increases	5.00%
Expected Annual Inflation	3.00%
Actuarial Value of Assets	Market Value
Actuarial Funding Method	Projected Unit Credit
Amortization Method	Level Percent of Pay (Closed)
Remaining Amortization Period*	10

* - Represents the estimated amortization period for all unfunded liabilities combined into one amortization base.

Note 10 – Pension Plan – Continued

E. Annual Pension Cost and Net Pension Obligation (Asset) - Continued

The County's annual pension cost and net pension obligation for the pension plan for the current year were determined as follows:

Derivation of Net Pension Obligation:

	2008	2007
Net Pension Obligation as of the Beginning of Prior Year	$ (78,761)	$ (86,376)
Annual Pension Cost of Prior Year	23,613	82,206
Actual Contributions to Plan for Prior Year	59,290	74,591
Increase in Net Pension Obligation	$ (35,677)	$ 7,615
Net Pension Obligation as of Beginning of the Year	$ (114,438)	$ (78,761)

Derivation of Annual Pension Cost:

Annual Required Contribution	$ 10,634	$ 23,266
Interest on Net Pension Obligation	(9,155)	(6,301)
Amortization of Net Pension Obligation	9,659	6,648
Annual Pension Cost	$ 11,138	$ 23,613

TREND INFORMATION FOR THE PLAN

Year Ended 12/31	Annual Pension Cost	Actual County Contribution	Percentage Contributed	Net Pension Obligation (Asset)
2003	$ 98,821	$ 98,709	100%	$ (25,555)
2004	90,332	98,500	109%	(25,443)
2005	93,823	146,588	156%	(33,611)
2006	82,206	74,591	91%	(86,376)
2007	23,613	59,290	251%	(78,761)
2008	11,138	N/A	N/A	(114,438)

Note 10 – Pension Plan – Continued

In addition to the above retirement plan, of which the County is administrator, the following retirement plans are in effect but are not under the direct control of the County:

1) Probate Judges' Retirement Fund of Georgia
2) Clerk of Superior Court Retirement Fund
3) Sheriffs' Retirement Fund/Peace Officers' Annuity and Benefit Fund

which provide for certain sums from marriage licenses, fees, fines and forfeitures to be remitted directly to the pension plans before the payment of any costs or other claims.

A copy of both financial reports can be obtained at the following address:
GEBCorp
1100 Circle 75 Parkway
Suite 300
Atlanta, Georgia 30339

Note 11 - Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code (IRC) Section 457. The plan, available to all employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

Beginning with fiscal year 1999, deferred compensation plan transactions formerly reported in the Agency Fund are excluded from the County's financial reporting.

As of July 1, 1999, the County implemented a new standard requiring changes to the accounting and financial reporting for the deferred compensation plans created in accordance with Internal Revenue Code 457. The plans are administered by independent plan administrators through administrative service agreements. The County's administrative involvement is limited to transmitting amounts withheld from payroll to the plan administrator, CBIZ Pension Services, who performs investing functions.

Amendments to the laws governing Section 457 plans substantially became effective January 1, 1999. The County approved plan amendments such that the plan assets are held in trust for the benefit of the plan participants and their beneficiaries. The assets will not be diverted to any other purpose. Therefore, the financial activity of these plans is no longer reported in the County's Agency Fund.

Note 12 – Post Employment Health Care Benefits

In addition to providing pension benefits, in accordance with County resolution, the County provides certain health care benefits for retired employees. The County's employees who are eligible for retirement benefits under the pension plan are also eligible for post employment health care benefits. The retired employees pay monthly premiums for this benefit. There are currently 9 retired employees who are participating in these health care benefits. Premiums paid by retired employees were $17,382 and claims paid were $141,104. Claims are funded in the same manner as active employees along with the premiums provided by the retired employees. Retired employees must have 15 years of service and are eligible for medical insurance until they become eligible for Medicare.

Note 13 – Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused leave benefits. A maximum of 192 hours of unused leave benefits will be paid to employees upon separation from County service. In the normal course of business, all payments of these accumulated benefits will be funded from appropriations of the year in which they are to be paid from the fund for which the employee's compensation is funded. While the General Fund covers a majority of the cost of compensated absences, the Emergency Telephone and Airport funds also contribute to compensated absences for employees paid through those funds.

	Balance at July 1, 2008	Additions	Reductions	Balance at June 30, 2009	Amount Due In One Year
Primary Government:					
Governmental Activities:					
Compensated absences	$ 772,489	$ 547,808	$ 463,493	$ 856,804	$ 514,082
Business Type Activities:					
Compensated absences	41,448	10,148	24,869	26,727	16,036
Total Primary Government	$ 813,937	$ 557,956	$ 488,362	$ 883,531	$ 530,119
Component Unit - Board of Health:					
Compensated absences	$ 102,671	$ 73,156	$ 61,603	$ 114,224	$ 68,534

Note 14 – Notes Payable

The County entered into a Georgia Tax Anticipation Note, Series 2009, on January 12, 2009 for $4,725,000 at a floating interest rate with a floor of 2.29% and a maturity date of January 29, 2010. The loan provides assistance with cash flow shortages due to property tax collections not occurring until September through November.

	Balance at July 1, 2008	Additions	Reductions	Balance at June 30, 2009	Amount Due In One Year
Governmental Activities					
Note Payable	$ 3,800,000	$ 2,800,000	$ 3,800,000	$ 2,800,000	$ 2,800,000
Total Governmental Activities	$ 3,800,000	$ 2,800,000	$ 3,800,000	$ 2,800,000	$ 2,800,000

Note 15 - Capital Leases

Various capital leases have been entered into for the acquisition of a public works and public safety equipment and for building improvements over several years. There were no new capital leases in FY09. Additional information is provided on each capital lease in Note 16.

Note 16 – Long-Term Debt

The following is a summary of long-term debt transactions of the County for the year ended June 30, 2009:

	Balance at July 1, 2008	Additions	Reductions	Balance at June 30, 2009	Amount Due In One Year
Governmental Activities					
Capital leases	$ 3,704,757	$ -	$ 445,251	$ 3,259,506	$ 536,340
Revenue bonds	2,800,000	-	2,800,000	-	-
Total Governmental Activities	$ 6,504,757	$ -	$ 3,245,251	$ 3,259,506	$ 536,340

	Balance at July 1, 2008	Additions	Reductions	Balance at June 30, 2009	Amount Due In One Year
Business - Type Activities					
Capital leases	$ 1,559,691	$ -	$ 315,068	$ 1,244,623	$ 193,604
Revenue bonds	880,000	-	75,000	805,000	80,000
Total Business-Type Activities	$ 2,439,691	$ -	$ 390,068	$ 2,049,623	$ 273,604

The original issue date, interest rate and original issue amount for the County's long-term obligations are as follows:

	Purpose	Original Issue Date	Interest Rate	Original Issue Amount	Maturity Date	Annual Installments
Governmental Activities						
Capital Lease	Ambulance	2005	2.68%	$ 78,492	2008	$ 27,260
Capital Lease	Backhoe and Excavator	2005	3.48%	$ 165,209	2010	$ 36,090
Capital Lease	Trucks and Excavator	2006	3.88%	$ 460,203	2011	$ 101,405
General Obligation Bonds	Courthouse, Jail & Recreation Facilities	2003	Fixed	$ 13,500,000	2009	Variable
Capital Lease	Wheel Loader	2004	3.99%	$ 166,900	2010	$ 20,869
Capital Lease	Wheel Loader	2006	4.10%	$ 107,585	2011	$ 15,678
Capital Lease	Motor Graders	2006	4.10%	$ 863,399	2011	$ 100,249
Capital Lease	Patrol Cars and Trucks	2007	3.81%	$ 163,756	2012	$ 36,017
Capital Lease	Emergency Facility Storage Trailer	2007	4.14%	$ 104,250	2012	$ 23,118
Capital Lease	Medical Equipment for Ambulances	2007	3.99%	$ 70,010	2011	$ 15,467
Capital Lease	Courthouse Improvements	2007	4.48%	$ 2,000,000	2026	$ 152,884
Capital Lease	Ambulance	2007	4.09%	$ 90,185	2012	$ 19,975
Capital Lease	Fire Pumper Truck	2007	3.83%	$ 226,266	2012	$ 49,794
Capital Lease	Truck and Filing System	2008	2.88%	$ 56,621	2011	$ 19,723
Business Activities						
Capital Lease	911 Phone System	2005	3.50%	$ 149,080	2010	$ 32,546
Capital Lease	Voice Logger/CAD/GIS Equipment	2007	3.81%	$ 174,537	2012	$ 38,396
Capital Lease	T Hangers	2007	4.08%	$ 1,529,036	2017	$ 186,502
Revenue Bonds	Substance Abuse Center	1992	Fixed	$ 1,600,000	2017	Variable

Note 16 – Long-Term Debt - Continued

The following is a summary of the County's future annual debt service requirements on long-term obliga

	Governmental Activities	
	Capital Leases	
Year Ending June 30,	Principal	Interest
2010	$ 536,340	$ 130,176
2011	933,794	110,719
2012	177,664	77,253
2013	98,279	71,213
2014	85,582	67,302
2015-2019	490,816	273,603
2020-2024	615,175	149,243
2025-2027	321,856	18,390
Total	$ 3,259,506	$ 897,899

The following is a summary of the County's future annual debt service requirements on long-term obliga

	Business Activities			
	Revenue Bonds		Capital Lease	
Year Ending June 30,	Principal	Interest	Principal	Interest
2010	$ 80,000	$ 53,331	$ 193,604	$ 46,906
2011	85,000	48,031	173,883	39,506
2012	90,000	42,400	149,046	32,868
2013	95,000	36,437	141,789	27,101
2014	105,000	30,144	147,689	21,200
2015-2017	350,000	47,368	438,612	25,836
Total	$ 805,000	$ 257,711	$ 1,244,623	$ 193,417

Note 17 – Landfill Postclosure Cost

State and federal laws and regulations require the County to cover a landfill and maintain monitoring functions for thirty years after closure. The County has accrued the expected postclosure cost for the landfill that closed in 1997. The amount accrued of $1,964,286 represents 100% of the total estimated remaining postclosure cost which is made up of estimated monitoring costs and maintenance costs. This estimate is subject to change based on changes in technology or applicable laws and regulations. The County plans to fund post closure costs through its general fund budget.

	Balance at July 1, 2008	Additions	Reductions	Balance at June 30, 2009	Due Within One Year
Governmental Activities:					
Postclosure care cost	$ 1,988,339	$ -	$ 24,053	$ 1,964,286	$ 41,660

Note 18 – Component Unit

A. Ware County Board of Health

Basis of Presentation The financial statements of the Ware County Board of Health (Board) have been prepared in accordance with generally accepted accounting principles (GAAP) for local governmental units and, accordingly, reflect all significant receivables, payables, and other liabilities. The Board uses funds to report on its financial position and results of its operations. The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect amounts reported in the financial statements. Actual results may differ from those estimates.

Basis of Accounting The accrual basis of accounting is followed by the Board. Revenues are recognized when an exchange takes place or when all eligibility requirements have been satisfied.

Cash and Cash Equivalents The Board considers all highly liquid instruments purchased with a maturity of less than three months to be cash equivalents.

Property and Equipment Property and equipment are carried at cost or, if donated, the fair value on the date donated. Depreciation is computed using the straight-line method over the estimated useful life of the asset. Property and equipment as of June 30, 2009, was as follows:

Equipment	$ 3,781,911
Less Accumulated Depreciation	(3,109,562)
Net Capital Assets	$ 672,349

Retirement Plan

The employees of the Health Department participate in the Georgia State Employees Retirement System, a multi-employer, defined contribution plan. The Plan is administered by the State of Georgia, and accumulated benefits and Plan assets are not determined or allocated to the individual participating governmental entities. The Georgia State Employees' Retirement System of Georgia requires ten years of continuous service to become fully vested. The total retirement contributions to the Georgia State Employees Retirement System for the year ended June 30, 2009 were $520,491. Ten-year historical trend information and relevant actuarial information may be obtained from the Employee's Retirement System, Two Northside 75, Suite 300, Atlanta, Georgia 30316-7778 or calling 1-407-352-6400.

B. Okefenokee Area Development Authority

Basis of Presentation The financial statements of the Okefenokee Area Development Authority (Authority) have been prepared in accordance with generally accepted accounting principles (GAAP) for local governmental units and, accordingly, reflect all significant receivables, payables, and other liabilities. The Authority uses funds to report on its financial position and results of its operations. The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect amounts reported in the financial statements. Actual results may differ from those estimates.

Basis of Accounting The accrual basis of accounting is followed by the Authority. Revenues are recognized when an exchange takes place or when all eligibility requirements have been satisfied.

Note 18 – Component Unit - Continued

B. Okefenokee Area Development Authority - Continued

Cash and Cash Equivalents The Authority considers all highly liquid instruments purchased with a maturity of less than three months to be cash equivalents.

Property and Equipment Property and equipment are carried at cost or, if donated, the fair value on the date donated. Depreciation is computed using the straight-line method over the estimated useful life of the asset. Property and equipment as of December 31, 2008, was as follows:

Land	$ 770,000
Furniture, Fixtures and Equipment	34,388
Net Capital Assets	$ 804,388

Note 19 – Insurance Pools

A. ACCG – Group Self-Insurance Workers Compensation and Interlocal Risk Management Agency

The County may be subject to risk of loss due to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County covers these risks through the purchase of insurance coverage through ACCG - Group Self-Insurance Workers' Compensation Fund and the ACCG- Interlocal Risk Management Agency. These are public entity risk pools currently operating as common risk management and insurance programs for member local governments.

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 expense incurred for investigation, negotiation, or defense.

Settled claims in the past three years have not exceeded the coverage. There was no significant reduction in insurance coverage from the prior year.

Note 20 – Joint Ventures

The County, in conjunction with cities and counties in the (8) county South Georgia area are members of the South Georgia Regional Development Center (RDC). Membership in an RDC is automatic for each municipality and county in the state. The official Code Georgia Section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of the RDCs. Each county and municipality in the state is required by law to pay minimum annual dues to the RDC. The County paid annual dues in the amount of $26,169 to the RDC for the year ended June 30, 2009. The RDC Board membership includes the Chief elected official of each county and the 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 non-public Board member from a County.

The Georgia Planning Act of 1989 (O.C.G.A. 50-8-34) defines an RDC as "public agencies and instrumentality's of their members." Georgia laws also provide that the member governments are liable for any debts or obligations of an RDC beyond its resources. (O.C.G.A. 50-8-39.1)

A copy of the financial report can be obtained at the following address:
Southeast Georgia Regional Development Center
3395 Harris Road
Waycross, Georgia 31503

Note 21 – Contingent Liabilities

Possible Unasserted Claims. The County participates in federal and state assisted grant programs subject to program compliance audits by the grantors or their representatives. It is the County's opinion that no material unrecorded liabilities will arise from audits previously performed or to be performed. Regardless, receipt of these federal and state grant revenues is not assured in the future.

Commitments. On June 4, 1990, the County entered into an agreement proposed by the Hospital Authority of Ware County for the construction of a psychiatric and substance abuse hospital and for the expansion and renovation of Memorial Hospital. Whereby, the Board of Commissioners shall provide, by a contract to be entered into with the Authority, for the payment out of the general funds or tax revenues of Ware County, Georgia, amounts necessary, if any, to pay the principal and interest on the principal amount up to $13,000,000 of revenue anticipation certificates. These certificates are to be retired from revenues generated from the operations of Memorial Hospital and the proposed psychiatric and substance abuse facility.

On February 1, 1992, the County entered into a lease agreement with the Hospital Authority of Ware County whereby Ware County has agreed to provide funds sufficient to meet the obligations (described in Section 5.01 of the Lease Agreement) relating to $1,600,000 in bonds issued in accordance with the resolution dated March 5, 1992. These bonds have been recorded as a liability in the Substance Abuse Center Fund (Enterprise Fund).

Note 21 – Contingent Liabilities - Continued

On April 4, 2001, the County entered into an agreement with the Hospital Authority of Ware County which obligated the County to make monthly payments to the Authority in amounts sufficient to enable the Authority to pay the principal and interest coming due on the next payment date, whether at maturity or mandatory sinking fund redemption, for the Prior Certificates and the Series 2001 Certificates to the extent the revenues of the Hospital on deposit in the Sinking Fund established under the Resolution are insufficient. Such amounts may be used by the Authority only to provide for the payment of the principal of and interest on the Prior Certificates and the Series 2001 Certificates as they become due and payable. Such payments shall be made by the County directly to the Authority and deposited into the Sinking Fund established under the Resolution. The Contract requires the County to levy, within and subject to the seven mill limitation now provided by law, or such greater millage as may be hereafter authorized by law, an annual ad valorem tax on all property subject to taxation for such purpose in the County sufficient to enable the County to make the payments required by the Contract if necessary. Amounts available for payment under the Contract may be reduced to the extent proceeds of such tax are applied to payment of amounts due under the 1992B Lease.

Litigation. The County is a defendant in a number of claims and lawsuits. The County Attorney has reviewed these claims and lawsuits, and has concluded that it is not possible to evaluate the probability of an unfavorable outcome or to estimate the amount of potential loss. As a result and pursuant to Financial Accounting Standards Board Statement No. 5 (Accounting for Contingencies), no liabilities have been recorded. County management is of the opinion that any actual losses will not be material to the County.

Liability Insurance. The County acquires insurance for liability claims. The County is responsible for the first $5,000 per occurrence for general liability and the first $10,000 per occurrence for Public Officials Liability, Law Enforcement Liability, errors, and omissions.

Contract Negotiations. The County entered into a contract with a third party company to lease a landfill that was never opened by the County. The County is in the process of negotiating a cancellation of the contract which may result in a financial settlement from the County to the third party company.

Note 22 – Net Assets Prior Year Adjustment

The prior year adjustment to the net assets consisted of the following:

	Governmental Activities
Net Assets, Beginning of Year	$ 102,784,506
Prior Year Adjustments:	
Record FY08 net pension obligation	78,762
Net Assets, Restated	$ 102,863,268

REQUIRED SUPPLEMENTAL INFORMATION

WARE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES:				
Taxes	$ 16,256,250	$ 15,998,250	$ 15,580,050	$ (418,200)
Licenses and permits	255,000	250,000	213,080	(36,920)
Intergovernmental revenues	492,124	548,535	451,204	(97,331)
Charges for services	4,297,000	4,001,600	3,559,994	(441,606)
Fines and forfeitures	790,000	780,500	721,653	(58,847)
Investment income	160,000	11,500	19,376	7,876
Miscellaneous	30,067	78,144	81,835	3,691
TOTAL REVENUES	**22,280,441**	**21,668,529**	**20,627,192**	**(1,041,337)**
EXPENDITURES:				
GENERAL GOVERNMENT				
Board of Commissioners				
Personal services	483,213	458,808	449,372	(9,436)
Supplies	35,441	32,975	29,832	(3,143)
Other services and charges	212,684	249,958	240,169	(9,789)
	731,338	741,741	719,373	(22,368)
Human Resources				
Personal services	106,833	93,063	80,362	(12,701)
Supplies	6,300	7,107	7,108	1
Other services and charges	8,075	4,500	12,851	8,351
	121,208	104,670	100,321	(4,349)
Board of Elections				
Personal services	212,897	230,965	228,471	(2,494)
Supplies	23,000	14,300	13,051	(1,249)
Other services and charges	65,100	95,300	86,918	(8,382)
Capital outlay	5,538	7,640	7,640	-
	306,535	348,205	336,080	(12,125)

See independent auditors' report.

WARE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
Information Technology Services				
Personal services	165,404	167,652	170,541	2,889
Supplies	19,950	12,900	3,376	(9,524)
Other services and charges	126,000	120,000	113,046	(6,954)
Capital outlay	40,000	40,000	43,737	3,737
	351,354	340,552	330,700	(9,852)
Tax Commissioner				
Personal services	417,120	423,888	418,085	(5,803)
Supplies	15,000	14,500	13,667	(833)
Other services and charges	58,450	60,440	58,093	(2,347)
	490,570	498,828	489,845	(8,983)
Tax Assessors				
Personal services	612,629	608,318	602,298	(6,020)
Supplies	53,300	37,350	33,259	(4,091)
Other services and charges	40,950	38,450	39,257	807
	706,879	684,118	674,814	(9,304)
Board of Equalization				
Personal services	11,052	11,106	8,947	(2,159)
Supplies	2,700	3,500	3,143	(357)
Other services and charges	4,250	3,950	3,706	(244)
	18,002	18,556	15,796	(2,760)
Building Maintenance				
Personal services	343,274	370,365	343,184	(27,181)
Supplies	21,550	20,360	18,983	(1,377)
Other services and charges	313,950	340,340	371,930	31,590
Capital outlay	-	26,860	24,235	(2,625)
Debt service	-	23,550	23,118	(432)
	678,774	781,475	781,450	(25)
General Administration				
Supplies	30,100	30,100	-	(30,100)
Other services and charges	207,044	194,969	228,887	33,918
Debt service	125,000	100,000	71,143	(28,857)
	362,144	325,069	300,030	(25,039)
Total - General Government	**3,766,804**	**3,843,214**	**3,748,409**	**(94,805)**

See independent auditors' report.

WARE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
JUDICIAL				
Superior Court				
Personal services	167,365	205,148	212,380	7,232
Supplies	9,500	10,000	11,488	1,488
Other services and charges	138,150	121,400	112,455	(8,945)
	315,015	336,548	336,323	(225)
Clerk of Court				
Personal services	532,631	524,793	511,998	(12,795)
Supplies	37,000	30,500	29,229	(1,271)
Other services and charges	60,000	50,000	54,354	4,354
	629,631	605,293	595,581	(9,712)
District Attorney				
Personal services	247,312	260,568	257,618	(2,950)
Supplies	13,500	13,500	13,052	(448)
Other services and charges	21,675	20,450	21,719	1,269
	282,487	294,518	292,389	(2,129)
State Court				
Personal services	129,830	135,581	134,011	(1,570)
Supplies	500	500	752	252
Other services and charges	101,450	106,900	108,065	1,165
	231,780	242,981	242,828	(153)

See independent auditors' report.

WARE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
Magistrate Court				
Personal services	448,725	440,256	430,604	(9,652)
Supplies	23,500	15,750	15,175	(575)
Other services and charges	10,500	15,625	17,136	1,511
	482,725	471,631	462,915	(8,716)
Probate Court				
Personal services	148,574	150,078	138,397	(11,681)
Supplies	4,950	5,300	4,895	(405)
Other services and charges	17,000	13,125	9,717	(3,408)
Capital outlay	-	-	5,259	5,259
Debt Service	11,676	11,676	11,676	-
	182,200	180,179	169,944	(10,235)
Juvenile Court				
Personal services	153,060	132,900	130,984	(1,916)
Supplies	2,850	2,850	3,218	368
Other services and charges	52,400	46,450	44,064	(2,386)
	208,310	182,200	178,266	(3,934)
Public Defender				
Other services and charges	254,880	262,516	256,614	(5,902)
	254,880	262,516	256,614	(5,902)
Solicitor				
Personal services	124,147	103,830	99,871	(3,959)
Supplies	7,700	5,150	5,565	415
Other services and charges	4,050	4,050	7,400	3,350
	135,897	113,030	112,836	(194)
Total - Judicial	**2,722,925**	**2,688,896**	**2,647,696**	**(41,200)**
PUBLIC SAFETY				
Sheriff				
Personal services	1,900,777	1,822,930	1,767,944	(54,986)
Supplies	244,000	173,800	182,411	8,611
Other services and charges	95,400	96,400	109,862	13,462
Capital outlay	12,500	10,000	9,973	(27)
Debt service	10,567	10,567	10,418	(149)
	2,263,244	2,113,697	2,080,608	(33,089)

See independent auditors' report.

WARE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
Jail				
Personal services	3,546,622	3,553,001	3,502,135	(50,866)
Supplies	640,500	607,000	625,566	18,566
Other services and charges	732,550	678,000	648,628	(29,372)
Capital outlay	5,000	5,000	4,933	(67)
	4,924,672	4,843,001	4,781,262	(61,739)
Probation Office				
Personal services	130,552	78,311	63,888	(14,423)
Supplies	3,250	1,334	1,196	(138)
Other services and charges	5,100	1,758	1,509	(249)
	138,902	81,403	66,593	(14,810)
Alternative Sentencing				
Other services and charges	75,000	70,000	62,368	(7,632)
	75,000	70,000	62,368	(7,632)
Emergency Management Agency				
Personal services	103,817	88,280	84,403	(3,877)
Supplies	9,930	8,800	4,659	(4,141)
Other services and charges	16,875	18,200	15,570	(2,630)
	130,622	115,280	104,632	(10,648)
Coroner				
Personal services	13,601	13,601	13,295	(306)
Supplies	25	70	76	6
Other services and charges	10,525	10,150	10,334	184
	24,151	23,821	23,705	(116)
Emergency Medical Services				
Personal services	1,828,248	1,848,788	1,823,915	(24,873)
Supplies	186,100	182,800	159,311	(23,489)
Other services and charges	175,750	161,750	168,580	6,830
Debt service	60,277	60,277	59,975	(302)
	2,250,375	2,253,615	2,211,781	(41,834)

See independent auditors' report.

WARE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
Fire Department				
Personal services	842,396	803,182	800,069	(3,113)
Supplies	44,900	38,800	34,146	(4,654)
Other services and charges	123,056	90,256	84,200	(6,056)
Capital outlay	10,000	-	13,567	13,567
Debt service	53,854	53,854	54,061	207
	1,074,206	986,092	986,043	(49)
Animal Control				
Other services and charges	3,100	-	-	-
	3,100	-	-	-
Total - Public Safety	**10,884,272**	**10,486,909**	**10,316,992**	**(169,917)**
PUBLIC WORKS				
Administration				
Personal services	639,390	618,994	587,907	(31,087)
Supplies	260,492	226,600	252,748	26,148
Other services and charges	277,060	245,060	242,750	(2,310)
Debt service	291,068	154,323	154,323	-
	1,468,010	1,244,977	1,237,728	(7,249)
Drainage				
Personal services	360,500	365,011	305,026	(59,985)
Supplies	49,000	49,000	48,417	(583)
Other services and charges	4,450	4,650	1,398	(3,252)
Capital outlay	-	4,000	-	(4,000)
	413,950	422,661	354,841	(67,820)
Road Maintenance				
Personal services	213,906	223,625	272,003	48,378
Supplies	146,108	146,108	79,758	(66,350)
Other services and charges	60,240	60,240	52,329	(7,911)
Debt Service	121,118	121,118	121,118	-
	541,372	551,091	525,208	(25,883)
Equipment Maintenance				
Personal services	406,116	420,855	408,617	(12,238)
Supplies	13,700	13,200	13,421	221
Other services and charges	1,900	1,600	2,276	676
Debt Service	8,047	8,047	8,047	-
	429,763	443,702	432,361	(11,341)
Total - Public Works	**2,853,095**	**2,662,431**	**2,550,138**	**(112,293)**

See independent auditors' report.

WARE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
HEALTH AND WELFARE				
Planning and Codes				
Personal services	332,512	336,303	314,867	(21,436)
Supplies	21,000	19,750	15,014	(4,736)
Other services and charges	22,550	16,975	13,988	(2,987)
	376,062	373,028	343,869	(29,159)
Vital Statistics				
Other services and charges	2,500	2,500	2,171	(329)
	2,500	2,500	2,171	(329)
Public Health Services				
Other services and charges	205,000	205,000	205,000	-
	205,000	205,000	205,000	-
MH/MR Health Services				
Other services and charges	62,964	62,964	62,964	-
	62,964	62,964	62,964	-
Senior Citizens Center				
Other services and charges	11,000	11,500	10,934	(566)
	11,000	11,500	10,934	(566)
Animal Shelter				
Other services and charges	147,750	149,950	149,762	(188)
	147,750	149,950	149,762	(188)
Welfare Services				
Other services and charges	65,500	65,500	56,659	(8,841)
	65,500	65,500	56,659	(8,841)
Total - Health and Welfare	**870,776**	**870,442**	**831,359**	**(39,083)**
CULTURE AND RECREATION				
Recreation				
Personal services	588,706	562,101	542,847	(19,254)
Supplies	38,300	27,400	24,486	(2,914)
Other services and charges	588,090	478,760	483,427	4,667
	1,215,096	1,068,261	1,050,760	(17,501)

See independent auditors' report.

WARE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
Library				
Other services and charges	250,000	250,000	250,000	-
	250,000	250,000	250,000	-
Total - Culture & Recreation	**1,465,096**	**1,318,261**	**1,300,760**	**(17,501)**
HOUSING AND DEVELOPMENT				
Conservation - Water Resources				
Other services and charges	950	950	950	-
	950	950	950	-
Farm and Home Agent				
Personal services	114,800	106,283	98,969	(7,314)
Supplies	14,350	8,400	7,493	(907)
Other services and charges	60,065	57,845	61,291	3,446
Debt Service	5,000	-	-	-
Capital outlay	18,000	8,500	8,317	(183)
	212,215	181,028	176,070	(4,958)
Economic Development				
Other services and charges	179,630	179,630	179,630	-
	179,630	179,630	179,630	-
Total - Housing & Development	**392,795**	**361,608**	**356,650**	**(4,958)**
TOTAL EXPENDITURES	**22,955,763**	**22,231,761**	**21,752,004**	**(479,757)**
EXCESS OF REVENUES OVER EXPENDITURES	(675,322)	(563,232)	(1,124,812)	(561,580)
OTHER FINANCING SOURCES (USES)				
CAPITAL LEASE FINANCING	15,000	-	-	-
TRANSFERS IN	1,060,322	1,131,952	993,597	(138,355)
TRANSFERS (OUT)	(400,000)	(568,720)	(568,720)	-
TOTAL OTHER FINANCING SOURCES (USES)	675,322	563,232	424,877	(138,355)
NET CHANGE IN FUND BALANCE	-	-	(699,935)	(699,935)
FUND BALANCE, BEGINNING OF YEAR	-	-	1,629,807	1,629,807
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 929,872	$ 929,872

See independent auditors' report.

WARE COUNTY, GEORGIA
NOTES TO BUDGETARY COMPARISON SCHEDULES
For the Year Ended June 30, 2009

Note 1 – Budgetary Basis of Accounting

An annual budget is adopted (as required by law) by the County for the general, special revenue and capital projects funds. Although not legally required, the County also adopts a budget for the enterprise funds and internal service funds. The budgets are adopted on a basis substantially consistent with U.S. generally accepted accounting principles.

OTHER SUPPLEMENTARY INFORMATION

COMBINING AND INDIVIDUAL FUND SCHEDULES

MAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECT FUND

The Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital facilities.

Capital Projects 1998 Special Local Option Sales Tax Fund - To account for the special purpose local option sales tax that was renewed in 1998 by referendum. The revenue is restricted to the stated purposes of the referendum.

Capital Projects 2003 Special Local Option Sales Tax Fund – To account for the special purpose local option sales tax that was renewed in 2003 by referendum. The revenue is restricted to the stated purposes of the referendum.

Capital Projects 2008 Special Local Option Sales Tax Fund – To account for the special purpose local option sales tax that was renewed in 2008 by referendum. The revenue is restricted to the stated purposes of the referendum.

WARE COUNTY, GEORGIA
CAPITAL PROJECTS 1998 SPECIAL LOCAL OPTION SALES TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Investment income	$ 40,000	$ 40,000	$ 6,123	$ (33,877)
Intergovermental revenue	-	-	22,500	22,500
TOTAL REVENUES	40,000	40,000	28,623	(11,377)
EXPENDITURES				
Current				
Public works	1,504,094	1,504,094	1,034,638	(469,456)
TOTAL EXPENDITURES	1,504,094	1,504,094	1,034,638	(469,456)
EXCESS OF REVENUES (UNDER) EXPENDITURES	(1,464,094)	(1,464,094)	(1,006,015)	458,079
FUND BALANCE AT BEGINNING OF YEAR	1,464,094	1,464,094	1,445,304	(18,790)
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 439,289	$ 439,289

See independent auditors' report.

WARE COUNTY, GEORGIA
CAPITAL PROJECTS 2003 SPECIAL LOCAL OPTION SALES TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Intergovermental revenues	$ 50,000	$ 50,000	$ 241,675	$ 191,675
Charge for services	-	-	25	25
Investment income	75,000	75,000	63,391	(11,609)
TOTAL REVENUES	125,000	125,000	305,091	180,091
EXPENDITURES				
Current				
Public works	8,662,000	8,662,000	4,570,452	(4,091,548)
TOTAL EXPENDITURES	8,662,000	8,662,000	4,570,452	(4,091,548)
EXCESS OF REVENUES OVER EXPENDITURES	(8,537,000)	(8,537,000)	(4,265,361)	4,271,639
OTHER FINANCING USES				
TRANSFERS OUT	(376,391)	(376,391)	(353,402)	(22,989)
TOTAL OTHER FINANCING USES	(376,391)	(376,391)	(353,402)	(22,989)
REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(8,913,391)	(8,913,391)	(4,618,763)	4,294,628
FUND BALANCE AT BEGINNING OF YEAR	8,913,391	8,913,391	10,576,561	1,663,170
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 5,957,798	$ 5,957,798

See independent auditors' report.

WARE COUNTY, GEORGIA
CAPITAL PROJECTS 2008 SPECIAL LOCAL OPTION SALES TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Taxes	$ 5,785,000	$ 5,785,000	$ 4,925,169	$ (859,831)
Investment income	20,000	20,000	2,772	(17,228)
TOTAL REVENUES	5,805,000	5,805,000	4,927,941	(877,059)
EXPENDITURES				
Current				
Public works	5,263,628	5,263,628	2,797,558	(2,466,070)
TOTAL EXPENDITURES	5,263,628	5,263,628	2,797,558	(2,466,070)
EXCESS OF REVENUES OVER EXPENDITURES	541,372	541,372	2,130,383	1,589,011
OTHER FINANCING USES				
TRANSFERS OUT	(541,372)	(541,372)	(519,147)	(22,225)
TOTAL OTHER FINANCING USES	(541,372)	(541,372)	(519,147)	(22,225)
REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-	-	1,611,236	1,611,236
FUND BALANCE AT BEGINNING OF YEAR	-	-	-	-
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 1,611,236	$ 1,611,236

See independent auditors' report.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted for specific purposes.

Jail Fee Fund – To account for funds accessed with fines and designated for the operations of jails.

Keep Waycross Ware County Beautiful – To account for funds donated and grants received and designated for beautification projects in Ware County.

Drug Court Fund – To account for funds received through fines, fees and grants to assist in treatment for drug abuse.

Sheriff's Drug & Equipment – To account for funds received through drug seizures.

Drug Abuse & Treatment – To account for funds accessed with fines and designated for drug abuse education and treatment programs.

Supplemental Juvenile Services – To account for fees that go toward juvenile services.

Jail Commissary – To account for funds generated from the commissary and used toward operations of the jail.

Law Library – To account for funds accessed with fines and designated for the maintenance of a law library.

Timber Sales – To account for funds generated from the sale of timber on County property.

D.A.'s Drug Forfeiture – To account for funds received through drug convictions.

Superior Court Victim Assistance – To account for funds accessed with fines and designated for the assistance programs for victims and witnesses.

State Court Victim Assistance – To account for funds accessed with fines and designated for the assistance programs for victims and witnesses.

Fire Safety House – To account for funds received through grants and contributions for fire safety education.

Intergovernmental Grants – To account for various grant revenues received.

Rural Fire Assistance – To account for grant funds received for fire equipment.

NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECT FUNDS

The Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital facilities.

CHIP Grant Fund – To account for grant funds for homeowner capital improvements.

CDBG Emerson Park Fund – To account for grant funds provided for infrastructure improvements.

CDBG EIP MRCX Railroad Fund – To account for grant funds provided for infrastructure improvements.

WARE COUNTY, GEORGIA
ALL NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2009

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash	$ 950,309	$ 5,637	$ 955,946
Due from other governments	25,100	-	25,100
Interfund receivable	70,558	-	70,558
Accounts receivable	74,891	-	74,891
TOTAL ASSETS	$ 1,120,858	$ 5,637	$ 1,126,495
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	$ 8,920	$ -	$ 8,920
Accrued liabilities	2,576	-	2,576
Interfund payable	69,446	-	69,446
Deferred revenue	8,384	-	8,384
TOTAL LIABILITIES	89,326	-	89,326
Fund Balance			
Reserved for drug education and treatment	260,568	-	260,568
Reserved for fire protection	32,561	-	32,561
Reserved for capital projects	34,100	5,637	39,737
Reserved for jail operations	207,391	-	207,391
Reserved for drug enforcement operations	63,265	-	63,265
Reserved for law library	110,010	-	110,010
Reserved for victim assistance	323,307	-	323,307
Reserved for beautification	330	-	330
TOTAL FUND BALANCE	1,031,532	5,637	1,037,169
TOTAL LIABILITIES AND FUND BALANCE	$ 1,120,858	$ 5,637	$ 1,126,495

See independent auditors' report.

WARE COUNTY, GEORGIA
ALL NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For The Year Ending June 30, 2009

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
REVENUES			
Intergovernmental revenues	$ 562,381	$ 165,260	$ 727,641
Charges for services	408,775	-	408,775
Fines and forfeitures	291,130	-	291,130
Investment income	5,511	-	5,511
Investment income	15,032	-	15,032
TOTAL REVENUES	1,282,829	165,260	1,448,089
EXPENDITURES			
Current			
General government			
Legislative and executive	17,814	-	17,814
Judicial	203,821	-	203,821
Public safety	461,655	-	461,655
Public works	12,600	-	12,600
Health and welfare	301,166	-	301,166
Culture and recreation	680	-	680
Capital outlay	-	165,812	165,812
TOTAL EXPENDITURES	997,736	165,812	1,163,548
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	285,093	(552)	284,541
OTHER FINANCING SOURCES:			
TRANSFERS IN	147,483	-	147,483
TRANSFERS OUT	(268,531)	-	(268,531)
TOTAL OTHER FINANCING SOURCES	(121,048)	-	(121,048)
REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES	164,045	(552)	163,493
FUND BALANCE BEGINNING OF YEAR	867,487	6,189	873,676
FUND BALANCE, END OF YEAR	$ 1,031,532	$ 5,637	$ 1,037,169

See independent auditors' report.

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WARE COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2009

	Jail Fee Fund	Keep Waycross Ware County Beautiful	Drug Court	Sheriff's Drug & Equipment	Drug Abuse & Treatment	Supplemental Juvenile Service
ASSETS						
Cash	$25,994	$ 330	$225,880	$ 29,148	$21,310	$ 1,706
Due from other governments	-	-	13,311	-	-	-
Interfund receivable	-	-	-	-	-	-
Accounts receivable	4,060	-	706	-	2,398	-
TOTAL ASSETS	$30,054	$ 330	$239,897	$ 29,148	$23,708	$ 1,706
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ -	$ -	$ 2,586	$ -	$ 451	$ -
Accrued liabilities	-	-	-	-	-	-
Interfund payable	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	2,586	-	451	-
FUND BALANCES						
Reserved for drug education and treatment	-	-	237,311	-	23,257	-
Reserved for fire protection	-	-	-	-	-	-
Reserved for capital projects	-	-	-	-	-	-
Reserved for jail operations	30,054	-	-	-	-	-
Reserved for drug enforcement operations	-	-	-	29,148	-	-
Reserved for law library	-	-	-	-	-	-
Reserved for victim assistance	-	-	-	-	-	1,706
Reserved for beautification	-	330	-	-	-	-
TOTAL FUND BALANCES	30,054	330	237,311	29,148	23,257	1,706
TOTAL LIABILITIES AND FUND BALANCES	$30,054	$ 330	$239,897	$ 29,148	$23,708	$ 1,706

See independent auditors' report.

Jail Commissary	Law Library	Timber Sales	D.A.'S Drug Forfeiture	Superior Court Victim Assistance	State Court Victim Assistance	Fire Safety House	Inter-Governmental Grants	Rural Fire Assistance	Total
$ 116,420	$105,735	$34,100	$34,574	$ 310,551	$ 3,799	$9,377	$ 8,201	$ 23,184	$ 950,309
-	-	-	381	10,664	-	-	744	-	25,100
-	1,155	-	-	-	69,403	-	-	-	70,558
60,917	3,120	-	-	272	3,418	-	-	-	74,891
$ 177,337	$110,010	$34,100	$34,955	$ 321,487	$ 76,620	$9,377	$ 8,945	$ 23,184	$1,120,858
$ -	$ -	$ -	$ 838	$ 4,501	$ -	$ -	$ 544	$ -	$ 8,920
-	-	-	-	1,536	1,040	-	-	-	$ 2,576
-	-	-	-	69,416	13	-	17	-	69,446
-	-	-	-	-	-	-	8,384	-	8,384
-	-	-	838	75,453	1,053	-	8,945	-	89,326
-	-	-	-	-	-	-	-	-	260,568
-	-	-	-	-	-	9,377	-	23,184	32,561
-	-	34,100	-	-	-	-	-	-	34,100
177,337	-	-	-	-	-	-	-	-	207,391
-	-	-	34,117	-	-	-	-	-	63,265
-	110,010	-	-	-	-	-	-	-	110,010
-	-	-	-	246,034	75,567	-	-	-	323,307
-	-	-	-	-	-	-	-	-	330
177,337	110,010	34,100	34,117	246,034	75,567	9,377	-	23,184	1,031,532
$ 177,337	$110,010	$34,100	$34,955	$ 321,487	$ 76,620	$9,377	$ 8,945	$ 23,184	$1,120,858

WARE COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For The Year Ending June 30, 2009

	Jail Fee Fund	Keep Waycross Ware County Beautiful	Drug Court	Sheriff's Drug & Equipment Fund	Drug Abuse & Treatment	Supplemental Juvenile Service
REVENUES						
Intergovernmental revenues	$ -	$ -	$217,176	$ -	$ -	$ -
Charges for services	-	-	23,081	-	-	175
Fines and forfeitures	103,803	-	-	8,777	31,295	-
Investment income	254	-	795	199	371	11
Miscellaneous income	-	2,114	11,894	-	-	-
TOTAL REVENUES	104,057	2,114	252,946	8,976	31,666	186
EXPENDITURES						
Current						
General Government						
Legislative and executive	-	-	-	-	-	-
Judicial	-	-	-	-	-	565
Public safety	-	-	-	13,072	-	-
Public works	-	1,784	-	-	-	-
Health and welfare	-	-	115,635	-	34,210	-
Culture and recreation	-	-	-	-	-	-
TOTAL EXPENDITURES	-	1,784	115,635	13,072	34,210	565
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	104,057	330	137,311	(4,096)	(2,544)	(379)
OTHER FINANCING SOURCES (USES):						
TRANSFER IN	-	-	100,000	-	-	-
TRANSFER OUT	(95,000)	-	-	-	(100,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	(95,000)	-	100,000	-	(100,000)	-
REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	9,057	330	237,311	(4,096)	(102,544)	(379)
BEGINNING FUND BALANCE	20,997	-	-	33,244	125,801	2,085
FUND BALANCE, END OF YEAR	$ 30,054	$ 330	$237,311	$ 29,148	$ 23,257	$ 1,706

See independent auditors' report.

Jail Commissary	Law Library	Timber Sales	D.A.'s Drug Forfeiture	Superior Court Victim Assistance	State Court Victim Assistance	Fire Safety House	Inter-governmental Grants	Rural Fire Assistance	Total
$ -	$ -	$ -	$ -	$ 98,419	$ -	$ -	$ 232,179	$ 14,607	$ 562,381
385,519	-	-	-	-	-	-	-	-	408,775
-	33,830	-	8,750	57,032	47,643	-	-	-	291,130
1,356	-	412	331	1,755	13	4	-	10	5,511
-	-	24	-	-	-	1,000	-	-	15,032
386,875	33,830	436	9,081	157,206	47,656	1,004	232,179	14,617	1,282,829
-	-	-	-	-	-	-	17,814	-	17,814
-	9,347	-	6,042	138,002	38,738	-	11,127	-	203,821
393,341	-	-	-	-	-	-	51,237	4,005	461,655
-	-	10,816	-	-	-	-	-	-	12,600
-	-	-	-	-	-	-	151,321	-	301,166
-	-	-	-	-	-	-	680	-	680
393,341	9,347	10,816	6,042	138,002	38,738	-	232,179	4,005	997,736
(6,466)	24,483	(10,380)	3,039	19,204	8,918	1,004	-	10,612	285,093
-	-	-	-	-	47,483	-	-	-	147,483
-	-	-	(26,048)	(47,483)	-	-	-	-	(268,531)
-	-	-	(26,048)	(47,483)	47,483	-	-	-	(121,048)
(6,466)	24,483	(10,380)	(23,009)	(28,279)	56,401	1,004	-	10,612	164,045
183,803	85,527	44,480	57,126	274,313	19,166	8,373	-	12,572	867,487
$ 177,337	$110,010	$34,100	$34,117	$ 246,034	$ 75,567	$9,377	$ -	$ 23,184	$1,031,532

WARE COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 2009

	CDBG Emerson Park	CDBG MRCX Railroad	CHIP Grant	Total Nonmajor Capital Projects Funds
ASSETS				
Cash	$ -	$ 5,585	$ 52	$ 5,637
TOTAL ASSETS	$ -	$ 5,585	$ 52	$ 5,637
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Interfund payable	$ -	$ -	$ -	$ -
TOTAL LIABILITIES	-	-	-	-
FUND BALANCES				
Reserved for capital projects	-	5,585	52	5,637
TOTAL FUND BALANCES	-	5,585	52	5,637
TOTAL LIABILITIES AND FUND BALANCES	$ -	$ 5,585	$ 52	$ 5,637

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WARE COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For The Year Ending June 30, 2009

	CDBG Emerson Park	CDBG MRCX Railroad	CHIP Grant	Total Nonmajor Capital Projects Funds
REVENUES				
Intergovernmental revenues	$ 30,000	$ 135,260	$ -	$ 165,260
Investment income	-	-	-	-
TOTAL REVENUES	30,000	135,260	-	165,260
EXPENDITURES				
Housing and development	30,000	135,260	552	165,812
TOTAL EXPENDITURES	30,000	135,260	552	165,812
EXCESS OF REVENUES OVER EXPENDITURES	-	-	(552)	(552)
FUND BALANCE, BEGINNING OF YEAR	-	5,585	604	6,189
FUND BALANCE, END OF YEAR	$ -	$ 5,585	$ 52	$ 5,637

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WARE COUNTY, GEORGIA
JAIL FEE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ 86,000	$ 86,000	$ 103,803	$ 17,803
Investment income	1,000	1,000	254	(746)
TOTAL REVENUES	87,000	87,000	104,057	17,057
EXPENDITURES				
Current:				
Public safety	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS OF REVENUES (UNDER) EXPENDITURES	87,000	87,000	104,057	17,057
OTHER FINANCING SOURCES (USES)				
TRANSFER OUT	(100,000)	(100,000)	(95,000)	(5,000)
TOTAL OTHER FINANCING SOURCES (USES)	(100,000)	(100,000)	(95,000)	(5,000)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(13,000)	(13,000)	9,057	22,057
FUND BALANCE AT BEGINNING OF YEAR	13,000	13,000	20,997	7,997
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 30,054	$ 30,054

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WARE COUNTY, GEORGIA
KEEP WAYCROSS WARE COUNTY BEAUTIFUL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ -	$ 2,150	$ 2,114	$ (36)
TOTAL REVENUES	-	2,150	2,114	(36)
EXPENDITURES				
Current:				
Public Works	-	2,150	1,784	(366)
TOTAL EXPENDITURES	-	2,150	1,784	(366)
EXCESS OF REVENUES (UNDER) EXPENDITURES	-	-	330	330
FUND BALANCE AT BEGINNING OF YEAR	-	-	-	-
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 330	$ 330

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WARE COUNTY, GEORGIA
DRUG COURT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Intergovermental revenues	$ -	$ 123,812	$ 217,176	$ 93,364
Charges for services	-	1,000	23,081	22,081
Investment income	-	500	795	295
Miscellaneous	-	-	11,894	11,894
TOTAL REVENUES	-	125,312	252,946	127,634
EXPENDITURES				
Current:				
Health and welfare	-	136,312	115,635	(20,677)
TOTAL EXPENDITURES	-	136,312	115,635	(20,677)
EXCESS OF REVENUES OVER EXPENDITURES	-	(11,000)	137,311	148,311
OTHER FINANCING SOURCES (USES)				
TRANSFER IN	-	100,000	100,000	-
TOTAL OTHER FINANCING SOURCES (USES)	-	100,000	100,000	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	89,000	237,311	148,311
FUND BALANCE AT BEGINNING OF YEAR	-	-	-	-
FUND BALANCE AT END OF YEAR	$ -	$ 89,000	$ 237,311	$ 148,311

See independent auditors' report.

WARE COUNTY, GEORGIA
SHERIFF'S DRUG & EQUIPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ 25,350	$ 40,350	$ 8,777	$ (31,573)
Investment income	850	850	199	(651)
TOTAL REVENUES	26,200	41,200	8,976	(32,224)
EXPENDITURES				
Current:				
Public safety	26,200	41,200	13,072	(28,128)
TOTAL EXPENDITURES	26,200	41,200	13,072	(28,128)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(4,096)	(4,096)
FUND BALANCE AT BEGINNING OF YEAR	-	-	33,244	33,244
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 29,148	$ 29,148

See independent auditors' report.

WARE COUNTY, GEORGIA
DRUG ABUSE AND TREATMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ 30,000	$ 40,000	$ 31,295	$ (8,705)
Investment income	2,500	500	371	(129)
TOTAL REVENUES	32,500	40,500	31,666	(8,834)
EXPENDITURES				
Current:				
Health and welfare	32,500	40,500	34,210	(6,290)
TOTAL EXPENDITURES	32,500	40,500	34,210	(6,290)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	(2,544)	(2,544)
OTHER FINANCING SOURCES (USES)				
TRANSFER OUT	-	(100,000)	(100,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(100,000)	(100,000)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(100,000)	(102,544)	(2,544)
FUND BALANCE AT BEGINNING OF YEAR	-	100,000	125,801	25,801
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 23,257	$ 23,257

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WARE COUNTY, GEORGIA
SUPPLEMENTAL JUVENILE SERVICES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Charges for services	$ 1,000	$ 1,000	$ 175	$ (825)
Investment income	50	50	11	(39)
TOTAL REVENUES	1,050	1,050	186	(864)
EXPENDITURES				
Current:				
General government				
Judicial	1,050	1,050	565	(485)
TOTAL EXPENDITURES	1,050	1,050	565	(485)
EXCESS OF REVENUES (UNDER) EXPENDITURES	-	-	(379)	379
FUND BALANCE AT BEGINNING OF YEAR	-	-	2,085	2,085
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 1,706	$ (1,706)

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WARE COUNTY, GEORGIA
JAIL COMMISSARY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Charges for services	$ 378,500	$ 398,500	$ 385,519	$ (12,981)
Investment income	5,000	5,000	1,356	(3,644)
Miscellaneous	165,000	-	-	-
TOTAL REVENUES	548,500	403,500	386,875	(16,625)
EXPENDITURES				
Current:				
Public safety	548,500	403,500	393,341	(10,159)
TOTAL EXPENDITURES	548,500	403,500	393,341	(10,159)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	(6,466)	(6,466)
FUND BALANCE AT BEGINNING OF YEAR	-	-	183,803	183,803
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 177,337	$ 177,337

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WARE COUNTY, GEORGIA
LAW LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ 26,400	$ 26,400	$ 33,830	$ 7,430
TOTAL REVENUES	26,400	26,400	33,830	7,430
EXPENDITURES				
Current:				
General government				
Judicial	26,400	26,400	9,347	(17,053)
TOTAL EXPENDITURES	26,400	26,400	9,347	(17,053)
EXCESS OF REVENUES (UNDER) EXPENDITURES	-	-	24,483	24,483
FUND BALANCE AT BEGINNING OF YEAR	-	-	85,527	85,527
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 110,010	$ 110,010

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WARE COUNTY, GEORGIA
TIMBER SALES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Investment income	$ 4,500	$ 4,500	$ 412	$ (4,088)
Miscellaneous income	25,000	25,000	24	(24,976)
TOTAL REVENUES	29,500	29,500	436	(29,064)
EXPENDITURES				
Current:				
Public works	29,500	29,500	10,816	(18,684)
TOTAL EXPENDITURES	29,500	29,500	10,816	(18,684)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(10,380)	(10,380)
FUND BALANCE AT BEGINNING OF YEAR	-	-	44,480	44,480
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 34,100	$ 44,480

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WARE COUNTY, GEORGIA
D. A.'S DRUG FORFEITURES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ 38,500	$ 38,500	$ 8,750	$ (29,750)
Investment income	1,500	1,500	331	(1,169)
TOTAL REVENUES	40,000	40,000	9,081	(30,919)
EXPENDITURES				
Current:				
General Government				
Judicial	15,000	15,000	6,042	(8,958)
TOTAL EXPENDITURES	15,000	15,000	6,042	(8,958)
EXCESS OF REVENUES (UNDER) EXPENDITURES	25,000	25,000	3,039	(21,961)
OTHER FINANCING SOURCES (USES)				
TRANSFER OUT	(25,000)	(25,000)	(26,048)	1,048
TOTAL OTHER FINANCING SOURCES (USES)	(25,000)	(25,000)	(26,048)	1,048
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	(23,009)	(23,009)
FUND BALANCE AT BEGINNING OF YEAR	-	-	57,126	57,126
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 34,117	$ 34,117

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WARE COUNTY, GEORGIA
SUPERIOR COURT VICTIM FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Intergovernmental revenues	$ 75,000	$ 98,000	$ 98,419	$ 419
Fines and forfeitures	60,000	65,000	57,032	(7,968)
Investment income	7,000	7,000	1,755	(5,245)
TOTAL REVENUES	142,000	170,000	157,206	(12,794)
EXPENDITURES				
Current:				
General Government				
Judicial	172,787	172,787	138,002	(34,785)
TOTAL EXPENDITURES	172,787	172,787	138,002	(34,785)
EXCESS OF REVENUES (UNDER) EXPENDITURES	(30,787)	(2,787)	19,204	21,991
OTHER FINANCING SOURCES (USES)				
TRANSFER OUT	-	(28,000)	(47,483)	19,483
TOTAL OTHER FINANCING SOURCES (USES)	-	(28,000)	(47,483)	19,483
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(30,787)	(30,787)	(28,279)	2,508
FUND BALANCE AT BEGINNING OF YEAR	30,787	30,787	274,313	243,526
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 246,034	$ 246,034

See independent auditors' report.

WARE COUNTY, GEORGIA
STATE COURT VICTIM ASSISTANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ 23,500	$ 23,500	$ 47,643	$ 24,143
Investment income	50	50	13	(37)
TOTAL REVENUES	23,550	23,550	47,656	24,106
EXPENDITURES				
Current:				
General Government				
Judicial	38,168	38,920	38,738	(182)
TOTAL EXPENDITURES	38,168	38,920	38,738	(182)
EXCESS OF REVENUES (UNDER) EXPENDITURES	(14,618)	(15,370)	8,918	24,288
OTHER FINANCING SOURCES (USES)				
TRANSFER IN	-	-	47,483	47,483
TOTAL OTHER FINANCING SOURCES (USES)	-	-	47,483	47,483
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(14,618)	(15,370)	56,401	71,771
FUND BALANCE AT BEGINNING OF YEAR	14,618	15,370	19,166	3,796
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 75,567	$ 75,567

See independent auditors' report.

WARE COUNTY, GEORGIA
FIRE SAFETY HOUSE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Investment income	$ 10	$ 10	$ 4	$ (6)
Miscellaneous	-	-	1,000	1,000
TOTAL REVENUES	10	10	1,004	994
EXPENDITURES				
Current:				
Public safety	8,372	8,372	-	(8,372)
TOTAL EXPENDITURES	8,372	8,372	-	(8,372)
EXCESS OF REVENUES (UNDER) EXPENDITURES	(8,362)	(8,362)	1,004	9,366
FUND BALANCE AT BEGINNING OF YEAR	8,362	8,362	8,373	11
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 9,377	$ 9,377

See independent auditors' report.

WARE COUNTY, GEORGIA
INTERGOVERNMENTAL GRANTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Intergovernmental revenues	$ 301,290	$ 359,760	$ 232,179	$ (127,581)
TOTAL REVENUES	301,290	359,760	232,179	(127,581)
EXPENDITURES				
Current:				
General Government				
Legislative and executive	-	17,814	17,814	-
Judicial	-	10,000	11,127	1,127
Public safety	10,090	130,446	51,237	(79,209)
Health and welfare	194,000	194,000	151,321	(42,679)
Culture and recreation	97,200	7,500	680	(6,820)
TOTAL EXPENDITURES	301,290	359,760	232,179	(120,761)
EXCESS OF REVENUES (UNDER) EXPENDITURES	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	-	-
FUND BALANCE AT END OF YEAR	$ -	$ -	$ -	$ -

See independent auditors' report.

WARE COUNTY, GEORGIA
RURAL FIRE ASSISTANCE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Intergovernmental revenues	$ -	$ 15,000	$ 14,607	$ (393)
Investment income	-	-	10	10
TOTAL REVENUES	-	15,000	14,617	(383)
EXPENDITURES				
Current:				
Public safety	12,571	15,000	4,005	(10,995)
TOTAL EXPENDITURES	12,571	15,000	4,005	(10,995)
EXCESS OF REVENUES (UNDER) EXPENDITURES	(12,571)	-	10,612	10,612
FUND BALANCE AT BEGINNING OF YEAR	12,571	-	12,572	12,572
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 23,184	$ 23,184

See independent auditors' report.

WARE COUNTY, GEORGIA
CAPITAL PROJECTS
CHIP GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Intergovernmental revenue	$ 130,000	$ 600	$ -	$ (600)
TOTAL REVENUES	130,000	600	-	(600)
EXPENDITURES				
Current:				
Housing and development	130,000	600	552	(48)
TOTAL EXPENDITURES	130,000	600	552	(48)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	(552)	(552)
FUND BALANCE AT BEGINNING OF YEAR	-	-	604	604
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 52	$ 52

See independent auditors' report.

WARE COUNTY, GEORGIA
CAPITAL PROJECTS
CDBG EMERSON PARK
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Intergovernmental revenue	$ 500,000	$ 30,000	$ 30,000	$ -
TOTAL REVENUES	500,000	30,000	30,000	-
EXPENDITURES				
Current:				
Housing and development	500,000	30,000	30,000	-
TOTAL EXPENDITURES	500,000	30,000	30,000	-
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	-	-
FUND BALANCE AT END OF YEAR	$ -	$ -	$ -	$ -

See independent auditors' report.

WARE COUNTY, GEORGIA
CAPITAL PROJECTS
CDBG EIP MRCX RAILROAD
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2009

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Intergovernmental income	$ 372,340	$ 372,340	$ 135,260	$ (237,080)
TOTAL REVENUES	372,340	372,340	135,260	(237,080)
EXPENDITURES				
Current:				
Housing and development	372,340	372,340	135,260	(237,080)
TOTAL EXPENDITURES	372,340	372,340	135,260	(237,080)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	5,585	5,585
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 5,585	$ 5,585

See independent auditors' report.

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Workers Compensation Fund – to account for charges to other funds and contributions from employees and for the payment of workers compensation insurance premiums and benefits.

Health Fund – to account for charges to other funds and contributions from employees and for the payment of health insurance premiums and benefits.

WARE COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
June 30, 2009

	Workers Compensation Fund	Health Fund	Total
ASSETS			
Current Assets			
Cash	$ 33,427	$ 237,467	$ 270,894
Receivables (net of allowance for doubtful accounts):			
Accounts	-	1,107	1,107
Interfund receivables	-	30,227	30,227
Prepaid expenses	57,963	-	57,963
TOTAL ASSETS	91,390	268,801	360,191
LIABILITIES			
Current Liabilities			
Accounts payable	9,155	-	9,155
Accrued expenses	-	259,686	259,686
TOTAL LIABILITIES	9,155	259,686	268,841
NET ASSETS			
Reserve for workers compensation claims	82,235	-	82,235
Reserve for health claims	-	9,115	9,115
TOTAL NET ASSETS	$ 82,235	$ 9,115	$ 91,350

See independent auditors' report.

WARE COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET ASSETS
For The Year Ending June 30, 2009

	Workers Compensation Fund	Health Fund	Total
OPERATING REVENUES			
Charges for services	$ 347,183	$ 3,259,122	$ 3,606,305
Contributions	-	398,900	398,900
TOTAL OPERATING REVENUES	347,183	3,658,022	4,005,205
OPERATING EXPENSES			
Claims paid	256,173	3,116,691	3,372,864
Other services and charges	95,712	535,569	631,281
TOTAL OPERATING EXPENSES	351,885	3,652,260	4,004,145
OPERATING INCOME (LOSS)	(4,702)	5,762	1,060
NON-OPERATING REVENUES (EXPENSES)			
Interest revenue	1,394	812	2,206
TOTAL NON-OPERATING REVENUES (EXPENSES)	1,394	812	2,206
CHANGE IN NET ASSETS	(3,308)	6,574	3,266
NET ASSETS AT BEGINNING OF YEAR	85,543	2,541	88,084
NET ASSETS AT END OF YEAR	$ 82,235	$ 9,115	$ 91,350

See independent auditors' report.

WARE COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATTEMENT OF CASH FLOWS
For The Year Ending June 30, 2009

	Workers Compensation Fund	Health Fund	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows From Operating Activities			
Cash received from customers	$ 147,183	$ 3,770,983	$ 3,918,166
Cash received from interfund transactions	-	264,236	264,236
Cash payments for claims paid	(256,173)	(3,262,995)	(3,519,168)
Cash payments for other services and charges	(110,711)	(535,569)	(646,280)
Net Cash Provided by (Used for) Operating Activities	(219,701)	236,655	16,954
Cash Flows From Investing Activities			
Cash received from interest	1,394	812	2,206
Net Cash Flows Provided By Investing Activities	1,394	812	2,206
Net Increase in Cash	(218,307)	237,467	19,160
Cash at Beginning of Year	251,734	-	251,734
Cash at End of Year	$ 33,427	$ 237,467	$ 270,894

See independent auditors' report.

WARE COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For The Year Ending June 30, 2009

	Workers Compensation Fund	Health Fund	Total
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities			
Operating Income (Loss)	$ (4,702)	$ 5,762	$ 1,060
Adjustments to Reconcile Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities			
Changes in Assets and Liabilities:			
(Increase) decrease in accounts receivable	-	112,961	112,961
(Increase) decrease in prepaid expenses	24	-	24
(Increase) decrease in interfund receivable	-	264,236	264,236
Increase (decrease) in accounts payable	(15,023)	(60,124)	(75,147)
Increase (decrease) in interfund payable	(200,000)	-	(200,000)
Increase (decrease) in accrued expenses	-	(86,180)	(86,180)
Net Cash Provided By (Used For) Operating Activities	$ (219,701)	$ 236,655	$ 16,954

See independent auditors' report.

FIDUCIARY FUNDS

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or funds.

Tax Commissioner - to account for the collection of property taxes, motor vehicle taxes and title fees and mobile home fees, etc. which are disbursed to various taxing units.

Clerk of Superior Court - to account for the collection of various fines, forfeitures, jury fund receipts, real estate transfer taxes, recording of intangibles, fees, civil awards, etc. which are disbursed to other parties.

Magistrate Court - to account for the collection of fees in jurisdiction of small claims courts, which are disbursed to other parties.

Sheriff - to account for collection of cash bonds, fines, forfeitures, etc. which are disbursed to other parties.

Probation Office - to account for collection of fees, fines, forfeitures, etc. which are disbursed to other parties.

Probate Court - to account for the collection of fees from probating wills which are disbursed to other parties.

Juvenile Court - to account for the collection of fines and fees from juvenile court which are disbursed to other parties.

WARE COUNTY, GEORGIA
AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES
June 30, 2009

	AGENCY FUNDS			
	OFFICE OF TAX COMMISSIONER	CLERK OF COURT	MAGISTRATE COURT	OFFICE OF SHERIFF
ASSETS				
Cash	$ 154,553	$ 164,978	$ 62,815	$ 263,793
TOTAL ASSETS	$ 154,553	$ 164,978	$ 62,815	$ 263,793
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Due to other governments	$ 15,262	$ 28,618	$ -	$ 32
Due to others	139,291	136,360	62,815	263,761
TOTAL LIABILITIES	154,553	164,978	62,815	263,793
NET ASSETS	$ -	$ -	$ -	$ -

See independent auditors' report.

PROBATION OFFICE	PROBATE COURT	JUVENILE COURT	TOTAL
$ 224	$ 382,165	$ 5,327	$ 1,033,855
$ 224	$ 382,165	$ 5,327	$ 1,033,855
$ -	$ -	$ -	$ 43,912
224	382,165	5,327	989,943
224	382,165	5,327	1,033,855
$ -	$ -	$ -	$ -

WARE COUNTY, GEORGIA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABIILTIES
For The Year Ending June 30, 2009

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
OFFICE OF TAX COMMISSIONER				
ASSETS				
Cash	$ 221,183	$ 25,400,730	$ 25,467,360	$ 154,553
TOTAL ASSETS	$ 221,183	$ 25,400,730	$ 25,467,360	$ 154,553
LIABILITIES				
Due to other governments	$ 13,621	$ 14,263,181	$ 14,261,540	$ 15,262
Due to others	207,562	11,137,549	11,205,820	139,291
TOTAL LIABILITIES	$ 221,183	$ 25,400,730	$ 25,467,360	$ 154,553
CLERK OF COURT				
ASSETS				
Cash	$ 153,583	$ 1,563,495	$ 1,552,100	$ 164,978
TOTAL ASSETS	$ 153,583	$ 1,563,495	$ 1,552,100	$ 164,978
LIABILITIES				
Due to other governments	$ 30,461	$ 355,452	$ 357,295	$ 28,618
Due to others	123,122	1,208,043	1,194,805	136,360
TOTAL LIABILITIES	$ 153,583	$ 1,563,495	$ 1,552,100	$ 164,978
MAGISTRATE COURT				
ASSETS				
Cash	$ 53,701	$ 662,621	$ 653,507	$ 62,815
TOTAL ASSETS	$ 53,701	$ 662,621	$ 653,507	$ 62,815
LIABILITIES				
Due to other governments	$ -	$ 63,149	$ 63,149	$ -
Due to others	53,701	599,472	590,358	62,815
TOTAL LIABILITIES	$ 53,701	$ 662,621	$ 653,507	$ 62,815

See independent auditors' report.

WARE COUNTY, GEORGIA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABIILTIES - CONTINUED
For The Year Ending June 30, 2009

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
OFFICE OF SHERIFF				
ASSETS				
Cash	$ 223,548	$ 1,542,110	$ 1,501,865	$ 263,793
TOTAL ASSETS	$ 223,548	$ 1,542,110	$ 1,501,865	$ 263,793
LIABILITIES				
Due to other governments	$ 61,450	$ 32	$ 61,450	$ 32
Due to others	162,098	1,542,078	1,440,415	263,761
TOTAL LIABILITIES	$ 223,548	$ 1,542,110	$ 1,501,865	$ 263,793
PROBATION OFFICE				
ASSETS				
Cash	$ 14,623	$ 62,397	$ 76,796	$ 224
TOTAL ASSETS	$ 14,623	$ 62,397	$ 76,796	$ 224
LIABILITIES				
Due to others	$ 14,623	$ 62,397	$ 76,796	$ 224
TOTAL LIABILITIES	$ 14,623	$ 62,397	$ 76,796	$ 224
PROBATE COURT				
ASSETS				
Cash	$ 388,193	$ 88,636	$ 94,664	$ 382,165
TOTAL ASSETS	$ 388,193	$ 88,636	$ 94,664	$ 382,165
LIABILITIES				
Due to others	$ 388,193	$ 88,636	$ 94,664	$ 382,165
TOTAL LIABILITIES	$ 388,193	$ 88,636	$ 94,664	$ 382,165
JUVENILE COURT				
ASSETS				
Cash	$ 6,025	$ 2,256	$ 2,954	$ 5,327
Due from others	156	-	156	-
TOTAL ASSETS	$ 6,181	$ 2,256	$ 3,110	$ 5,327
LIABILITIES				
Due to others	$ 6,181	$ 2,256	$ 3,110	$ 5,327
TOTAL LIABILITIES	$ 6,181	$ 2,256	$ 3,110	$ 5,327

See independent auditors' report.

SPECIAL REPORTS SECTION

WARE COUNTY, GEORGIA
1998 SPECIAL LOCAL OPTION SALES TAX
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
Year Ended June 30, 2009

	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Roads, Streets, and Bridges	$16,250,000	$13,160,428	$11,686,501	$1,034,638	$12,721,139	96.66%
Recreation	4,000,000	4,503,070	4,503,070	-	4,503,070	100.00%
Fire Station	750,000	767,590	767,590	-	767,590	100.00%
Jail	10,000,000	10,429,576	10,429,576	-	10,429,576	100.00%
Totals	$31,000,000	$28,860,664	$27,386,737	$1,034,638	$28,421,375	

See independent auditors' report.

WARE COUNTY, GEORGIA
2003 SPECIAL LOCAL OPTION SALES TAX
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
Year Ended June 30, 2009

	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Roads, Streets, and Bridges	$12,500,000	$27,432,364	$16,825,758	$4,877,772	$21,703,530	79.12%
Recreation	6,000,000	6,390,706	6,172,460	4,000	6,176,460	96.65%
Fire Station & Public Safety Building	1,500,000	1,500,613	1,500,613	-	1,500,613	100.00%
Public Safety Equipment	500,000	599,891	557,808	42,082	599,890	100.00%
Jail	5,000,000	5,052,275	5,052,275	-	5,052,275	100.00%
Industrial Development	1,000,000	1,000,000	1,000,000	-	1,000,000	100.00%
Economic Development	1,000,000	1,000,000	985,281	-	985,281	98.53%
Downtown Development	500,000	500,000	500,000	-	500,000	100.00%
Debt Retirement	1,000,000	1,052,269	1,052,269	-	1,052,269	100.00%
Totals	$29,000,000	$44,528,118	$33,646,464	$4,923,854	$38,570,318	

See independent auditors' report.

WARE COUNTY, GEORGIA
2008 SPECIAL LOCAL OPTION SALES TAX
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
Year Ended June 30, 2009

	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Roads, Streets, and Bridges	$11,093,188	$ 6,000,000	$ -	$ 519,183	$ 519,183	8.65%
Fire Equipment & Facility Improvements	4,000,000	3,000,000	-	97,448	97,448	3.25%
Pursuit Vehicles, Ambulances & Public Work Equipme	2,000,000	1,655,000	-	921,645	921,645	55.69%
Retirement of Lease-Purchase Obligation For Courthouse Improvements	2,000,000	1,000,000	-	152,884	152,884	15.29%
Courthouse & County Administation Property Acquisition and Demolition	2,125,000	2,125,000	-	1,072,543	1,072,543	50.47%
Courthouse Security Facilities	875,000	875,000	-	299,535	299,535	34.23%
Renovation of City Auditorium	1,000,000	1,000,000	-	-	-	0.00%
Debt Retirement for Construction of Administrative Building and Design Cost	9,500,000	9,500,000	-	2,115	2,115	0.02%
Construction of Multi-purpose Recreation Building	5,000,000	5,000,000	-	251,352	251,352	5.03%
Spec Building / Construction and Infrastructure for Economic Development	2,000,000	2,000,000	-	-	-	0.00%
Totals	$39,593,188	$32,155,000	$ -	$3,316,705	$ 3,316,705	

See independent auditors' report.

SOURCE and APPLICATION OF FUNDS SCHEDULE
Community Development Block Grant

Ware County, Georgia

05p-y-148-1-3105

For the Period Ending: June 30, 2009
Cumulative

I. Total Fiscal Year 2005 CDBG Funds Awarded to Recipient:	$	500,000
II. Total Amount of Drawdown by Recipient from DCA:	$	500,000
III. Less: CDBG Funds Expended by Recipient:	$	500,000
IV. Amount of Fiscal Year 2005 CDBG Funds held by Recipient:	$	-

See independent auditors' report.

SOURCE and APPLICATION OF FUNDS SCHEDULE
Community Development Block Grant

Ware County, Georgia

06q-y-148-1-3257

For the Period Ending: June 30, 2009
Cumulative

I. Total Fiscal Year 2006 CDBG Funds Awarded to Recipient:	$	500,000
II. Total Amount of Drawdown by Recipient from DCA:	$	140,845
III. Less: CDBG Funds Expended by Recipient:	$	135,260
IV. Amount of Fiscal Year 2006 CDBG Funds held by Recipient:	$	5,585

See independent auditors' report.

COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
PROJECT COST SCHEDULE

Recipient: Ware County, Georgia

Grant #: 05p-y-148-1-3105

For the Period Ending: June 30, 2009

Program Activity	CDBG Activity Number	Latest Approved Budget	Accumulative CDGB Expenditures To Date	Accumulative Expenditures To Date (Other Funds)	Grand Total of Expenditures To Date	Questioned Costs
Drainage Improvements	P-03K-02	$ 470,000	$ 470,000	$ -	$ 470,000	$ -
Administration	A-21A-00	$ 30,000	$ 30,000	$ -	$ 30,000	$ -
TOTAL		$ 500,000	$ 500,000	$ -	$ 500,000	$ -

See independent auditors' report.

COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
PROJECT COST SCHEDULE

Recipient: Ware County, Georgia

Grant #: 06q-y-148-1-3257

For the Period Ending: June 30, 2009

Program Activity	CDBG Activity Number	Latest Approved Budget	Accumulative CDGB Expenditures To Date	Accumulative Expenditures To Date (Other Funds)	Grand Total of Expenditures To Date	Questioned Costs
Public Facilities and Improvemen	E-17B-00	$ 470,000	$ 135,260	$ -	$ 135,260	$ -
Administration	A-21A-00	$ 30,000	$ 2,000	$ -	$ 2,000	$ -
TOTAL		$ 500,000	$ 137,260	$ -	$ 137,260	$ -

See independent auditors' report.

Henderson & Godbee, LLP

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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
Ware County, Georgia

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ware County, Georgia as of and for the year ended June 30, 2009 which collectively comprise the County's basic financial statements and have issued our report thereon, dated January 29, 2010. 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. We did not audit the financial statements of Ware County Board of Health which represents 2.34% and 34.93%, respectively of the total assets and revenues of Ware County, Georgia. We did not audit the financial statements of the Okefenokee Area Development Authority, which represents .97% and .59% respectively, of the total assets and revenues of Ware County, Georgia. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Ware County Board of Health and Okefenokee Area Development Authority are based on the reports of the other auditors. 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 *Governmental Auditing Standards,* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Ware County, Georgia's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purposes of expressing an opinion on the effectiveness of Ware County, Georgia's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Ware County, Georgia's internal control over financial reporting.

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 misstatements on a timely basis. A material weakness is a control deficiency, or combination of control deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of Ware County, Georgia's financial statements will not be prevented, or detected and corrected on a timely basis.

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To the Board of Commissioners
Ware County, Georgia

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses, and therefore, there can be no assurance that all such deficiencies have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies. 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. We consider the deficiencies described in the accompanying schedule of findings and responses as item 2009-1 to be significant deficiencies in internal control over financial reporting.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ware County, Georgia's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Ware County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. We did not audit the Tift County Board of Health's response and, accordingly, we express no opinion on it.

We noted certain matters that we reported to management of Ware County, Georgia in a separate letter dated January 29, 2010.

This report is intended solely for the information and use of the Board of Commissioners, management, the State of Georgia Department of Audits and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Henderson & Godbee, LLP
Certified Public Accountants

Valdosta, Georgia
January 29, 2010

WARE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
Year Ended June 30, 2009

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unqualified	
Internal control over financial reporting Material weakness identified?	____Yes	__X__ No
Significant deficiencies identified not considered to be material weakness?	_X_ Yes	___ None reported
Noncompliance material to financial statements noted?	_____ Yes	__X__ No

Section II – Financial Statement Findings

Current Year Findings

Significant Deficiencies – Not Considered a Material Weakness

Current Year Findings

2009-1 - Criteria

To the extent possible, duties should be segregated to serve as a check and balance on the employee's integrity and to maintain the best control system possible.

2009-1 - Condition - Lack of Segregation of Duties

Due to a limited number of people working in the finance department and each constitutional office, many critical duties are combined and given to the available employees. Presently the following duties are combined:

- Mail is opened by someone which is not independent of recording transactions in the accounting records;
- A list of incoming checks is not prepared by someone independent of recording transactions in the accounting records;
- Bank deposits are not made by someone other than a cashier or accounts receivable bookkeeper;
- Cashiers are not restricted from gaining access to accounts receivable records and bank and customer statements;
- Postings to the general ledger are not always made by a person independent of the person receiving the money;
- The check-signing function is not always independent of the functions of purchasing, bookkeeping, and preparation of checks.

2009-1 – Cause

In most offices there is not an adequate number of employees to provide for the proper segregation of duties and a plan has not been developed to assign duties or implement compensation controls to improve checks and balances in the control system.

2009-1 – Effect

This condition represents a significant deficiency in the design or operation of the County's internal control structure and could possibly adversely affect the County's ability to record, process, summarize, and report financial data consistent with assertions of management in the County's financial statements.

2009-1 – Recommendation

The Board of Commissioners and elected officials of the constitutional offices should develop a plan to improve the lack of segregation of duties in each office. The assignment of responsibilities should be developed to provide adequate segregation of duties. The manpower resources in each constitutional office, the administrative office, financial office, and other offices could be utilized.

2009-1 – Management Response

Ware County management concurs with the finding and will work where possible to create better separation of duties.

Prior Year Findings

Finding 2009-1 was reported in the prior year.

Finding 2008-2 from the prior year was resolved through improved written instructions for accounting systems.

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INDEPENDENT AUDITORS' REPORT ON LOCAL ASSISTANCE GRANTS

To the Board of Commissioners
Ware County, Georgia

We have examined management's assertion included in the accompanying State of Georgia Grant Certification Form about Ware County's compliance during the fiscal year ended June 30, 2009 with the requirement to use grant proceeds solely for the purpose or purposes for which the grant was made for each of the following grant awards:

1. 08-C-L-373

Management is responsible for Ware County's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about Ware County's compliance based on our examination.

Our examination was made in accordance with standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Ware County's compliance with this requirement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Ware County's compliance with the specific requirements.

In our opinion, management's assertion that Ware County complied with the aforementioned requirement for the fiscal year ended June 30, 2009 is fairly stated, in all material respects.

This report is intended solely for the information and use of management and the Georgia Department of Audits and Accounts and is not intended to be and should not be used by anyone other than the specified parties.

Henderson & Godbee, LLP
Certified Public Accountants

Valdosta, Georgia
January 29, 2010

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A	Local Government	Ware County, Georgia
B	State Awarding Agency	DEPT. OF COMMUNITY AFFAIRS
C	Grant Identification Number	08-C-L-373
D	Grant Title	Local Assistance Grant
E	Grant Award Date	August 13, 2008
F	Grant Amount	$40,000.00

		COLUMN 1 **Current Year Activity** For the Year Ended:	COLUMN 2 **Cumulative Grant Activity** Through the Year Ended:
G		June 30, 2009	June 30, 2009
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue)	-$4,836.63	
I	Grant Receipts or Revenue Recognized	$10,000.00	$40,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES	$5,163.37	$40,000.00
K	Disbursements or Expenditures for Audit Fees	$0.00	$0.00
L	Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K]	$0.00	$0.00

Certification of Local Government Officials

I have reviewed the information presented above and certify that it is accurate and correct. I further certify that the proceeds of the grant award identified above were used solely for the express purpose or purposes for which the grant was made. I understand that failure to comply with the provisions of the law applicable to this grant award shall result in a forfeiture of such grant and the return to the state of any such grant funds received.

Signature of Chief Elected Official _____ Date: December 31, 2009

Signature of Chief Financial Officer Pam Gibson Date: December 31, 2009

Henderson & Godbee, LLP

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INDEPENDENT AUDITOR'S REPORT

We have examined management's assertion included in the accompanying Annual Report of 9-1-1 Collections and Expenditures about Ware County, Georgia's compliance during the fiscal year ended June 30, 2009 with the requirement to expend 9-1-1 funds in compliance with the expenditure requirements of the Official Code of Georgia Annotated, Section 46-5-134. Management is responsible for Ware County, Georgia's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about Ware County, Georgia's compliance based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Ware County, Georgia's compliance with this requirement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Ware County, Georgia's compliance with the specified requirement.

In our opinion, management's assertion that Ware County, Georgia complied with the aforementioned requirement during the fiscal year ended June 30, 2009 is fairly stated, in all material respects.

This report is intended solely for the information and use of management and the Georgia Department of Audits and Accounts and is not intended to be and should not be used by anyone other than the specified parties.

Henderson & Godbee, LLP
Certified Public Accountants

Valdosta, Georgia
January 29, 2010

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Ware County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended June 30, 2009

Line No.		O.C.G.A. Reference:		
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):			
	___ Special Revenue Fund ___ X ___ Enterprise Fund			
2	Monthly 9-1-1 charge billed to each exchange access facility subscriber:	46-5-134(a)(1)	$ 1.50	
3	Total revenue from exchange access facility subscribers:			$ 266,397
4	Does 9-1-1 system provide automatic number identification of a wireless telecommunications connection? (choose one)			
	___ X ___ Yes _____ No			
5	If the answer to Line 4 is "yes", indicate below which of the following apply (choose one)			
	___ X ___ System provides location of base station or cell site	46-5-134(a)(2)(A)		
	_____ System provides automatic location identification	46-5-134(a)(2)(B)		
6	If the answer to Line 4 is "yes", identify the monthly 9-1-1 charge billed to each wireless telecommunications connection subscriber:	46-5-134(a)(2)	$ 1.50	
7	Total revenue from wireless telecommunications connection subscribers:			300,591
8	Total Line 3 plus Line 7 (should equal UCOA Revenue Source 34.2500)			566,988
9	Additional revenue sources:			
9a	Federal (UCOA Revenue Source 33.1000)	46-5-134(j)		
	Identify each funding agency individually. Attach list, if necessary.			
	_____			-
9b	State (UCOA Revenue Source 33.4000)	46-5-134(j)		
	Identify each funding agency individually. Attach list, if necessary.			
	_____			-
9c	Local (UCOA Revenue Source 33.6000)	46-5-134(j)		
	Identify each unit of local government individually. Attach list, if necessary.			
	_____			-
	_____			-
	_____			-
9d	Private (UCOA Revenue Source 37.1000)	46-5-134(j)		
	Identify each private source individually. Attach list, if necessary.			
	_____			-

Ware County, Georgia
Annual Report of 9-1-1 Collections and Expenditures - Continued
For the Year Ended June 30, 2009

10	Investment Income (UCOA Revenue Source 36.1000 through 36.3000)		1,672
11	Other revenue sources not included above. Identify each source individually. Transfers from other funds of the local government should be reported on Line 25 and not included here.		
	Open record charges		218
12	Total Revenues (total of all amounts reported on Lines 8 through 11)		$ 568,878
	Expenditures (UCOA Activity 3800)		
13	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
			$ -
			-
			-
14	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
14a	Lease costs	46-5-134(f)(1)	-
14b	Purchase costs	46-5-134(f)(1)	-
14c	Maintenance costs	46-5-134(f)(1)	-
15	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(2)	-
16	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system: Number of employees classified as: Full time 34 Part time 0		
16a	Salaries and wages	46-5-134(f)(3)	438,865
16b	Employee benefits	46-5-134(f)(3)	168,175

Ware County, Georgia
Annual Report of 9-1-1 Collections and Expenditures - Continued
For the Year Ended June 30, 2009

17	Cost of training of employees who work as dispatchers	46-5-134(f)(3)	3,001
18	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(4)	4,373
19a	Building used as a public safety answering point:		
19a1	Lease costs	46-5-134(f)(5)	-
19a2	Purchase costs	46-5-134(f)(5)	-
19b	Has the local government completed its street addressing plan? (choose one)	46-5-134(f)(5)	-
	_x_ Yes _____ No		
20	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems:		
20a	Lease costs	46-5-134(f)(6)	6,024
20b	Purchase costs	46-5-134(f)(6)	-
20c	Maintenance costs	46-5-134(f)(6)	1,781
21	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)(7)	-
22	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
22a	Lease costs	46-5-134(f)(8)	-
22b	Purchase costs	46-5-134(f)(8)	-
22c	Maintenance costs	46-5-134(f)(8)	-
23	Other expenditures not included in Lines 13 through 22 above. Identify by object and purpose. Transfers to other funds of the local government should be reported on Line 26 and not included here.		
	Telephone		5,369
	Uniform expense		205
	Advertising		501
	Line and administrative fees		133,214
	Utilities		8,493
	Dues and subscriptions		474
	Depreciation		23,226
	Radio service		1,302
24	Total Expenditures (total of all amounts reported on Lines 13 through 23 above)		$ 795,003

Ware County, Georgia
Annual Report of 9-1-1 Collections and Expenditures - Continued
For the Year Ended June 30, 2009

25	Transfers From Other Funds (identify by fund)	
	Ware County General Fund	$ 219,950
26	Transfers To Other Funds (identify by fund)	
		-
27	Proceeds from Capital Lease (identify by asset class and, if equipment, purpose)	
		-
28	Net Change in Fund Balance (Line 12 - Line 24 + Line 25 - Line 26 + Line 27)	(6,175)
29	Fund Balance - Beginning of Year	(206,875)
30	Fund Balance - End of Year	$ (213,050)

31a Do amounts on Lines 12, 24, 28, 29, and 30 agree to amounts reported in the government's audited financial statements submitted to the Georgia Department of Audits and Accounts?

_X_ Yes _____ No

31b If the answer to Line 31a is "no", provide explanation (including amounts) to reconcile each line item specified in Line 31a above to government's audited financial statements. Reconciliation should be attached to this report.

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 service providers abating the imposition of the 9-1-1 charges and 9-1-1 wireless enhanced charges until such abatement equals the total amount of the rebate.

Signature of Chief Elected Official _____ Date 12/31/2009

Print Name of Chief Elected Official Jimmy Brown

Title of Chief Elected Official County Commission Chairman

Signature of Chief Financial Officer _____ Date 12/31/2009

Print Name of Chief Financial Officer Pam Gibson