FINANCIAL STATEMENTS
AND
ADDITIONAL INFORMATION

WARE COUNTY, GEORGIA

For The Fiscal Year Ended June 30, 2011

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WARE COUNTY, GEORGIA
FINANCIAL STATEMENTS AND ADDITIONAL INFORMATION
For The Year Ending June 30, 2011

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FINANCIAL SECTION

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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, 2011, 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 the Ware County Board of Health, which represents 2.82% and 36.89%, 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 .94% and .41%, 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, 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, 2011, 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.

To the Board of Commissioners
Ware County, Georgia

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2012 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 13 and 56 through 64 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Ware County, Georgia's financial statements as a whole. 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 accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations,* and is also not a required part of the financial statements. The combining and individual nonmajor fund financial statements, the schedule of expenditures of federal awards and the Schedules of Projects Constructed With Special Sales Tax Proceeds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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Henderson & Godbee, LLP
Certified Public Accountants

Valdosta, Georgia
March 30, 2012

MANAGEMENT DISCUSSION AND ANALYSIS

WARE COUNTY, GEORGIA
Management's Discussion and Analysis
Required Supplemental Information
For the Year Ended June 30, 2011

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, 2011. 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 FY11 are as follows:

The County's total net assets decreased by $2,274,181 to $108,111,784 due primarily to the first valuation of other postemployment benefits being expensed. The County's investment in capital assets net of related debt is $98,085,210 and there is $11,644,904 of net assets that are restricted for various purposes, leaving a $1,618,330 deficit in unrestricted net assets.

At the end of the current year, the County's governmental funds reported an ending fund balance of $14,249,440, an increase of $4,015,779 from the prior year fund balance. A large portion of the fund balance is restricted for various purposes in the amount of $11,644,904 and $2,604,536 is assigned for property tax rollback, leaving no unreserved fund balance. The County is working toward having a positive unassigned fund balance to assure adequate cash reserves and to reduce tax anticipation loan balances.

Net assets for business-type activities decreased $179,542 to $8,966,545.

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 has been used to obtain public safety and public works equipment as well as acquire property near the Courthouse to provide more space for County government and is currently going toward the building of new recreation facilities.

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 2003 and 2010 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, 2010 and 2011:

	Governmental Activities		Business-Type Activities		Total		Total Percentage Change
	2010	2011	2010 Restated	2011	2010	2011	2010-2011
Assets							
Current and other assets	$ 14.89	$ 18.76	$ 0.13	$ (0.04)	$ 15.02	$ 18.72	24.63%
Capital assets, net	95.59	91.45	11.26	11.96	106.85	103.41	-3.22%
Total Assets	**110.48**	**110.21**	**11.39**	**11.92**	**121.87**	**122.13**	**0.21%**
Liabilities							
Current and other liabilities	5.17	7.25	0.72	0.93	5.89	8.18	38.88%
Long-term liabilities	4.07	3.81	1.52	2.02	5.59	5.83	4.29%
Total Liabilities	**9.24**	**11.06**	**2.24**	**2.95**	**11.48**	**14.01**	**22.04%**
Net Assets							
Invested in capital assets, net of related debt	92.79	88.96	9.21	9.12	102.00	98.08	-3.84%
Restricted	9.05	11.65	-	-	9.05	11.65	28.73%
Unrestricted	(0.60)	(1.46)	(0.06)	(0.15)	(0.66)	(1.61)	143.94%
Total Net Assets	**$ 101.24**	**$ 99.15**	**$ 9.15**	**$ 8.97**	**$ 110.39**	**$ 108.12**	**-2.06%**

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 $108,111,784 ($99,145,239 in governmental activities and $8,966,545 in business-type activities) as of June 30, 2011. The largest portion of the County's net assets (90.73 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 9.64% of net assets are restricted for use on capital projects.

An additional portion of the County's net assets (1.14 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 $1,618,330.

The next table shows the changes in net assets for the years ending June 30, 2011 and 2010:

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

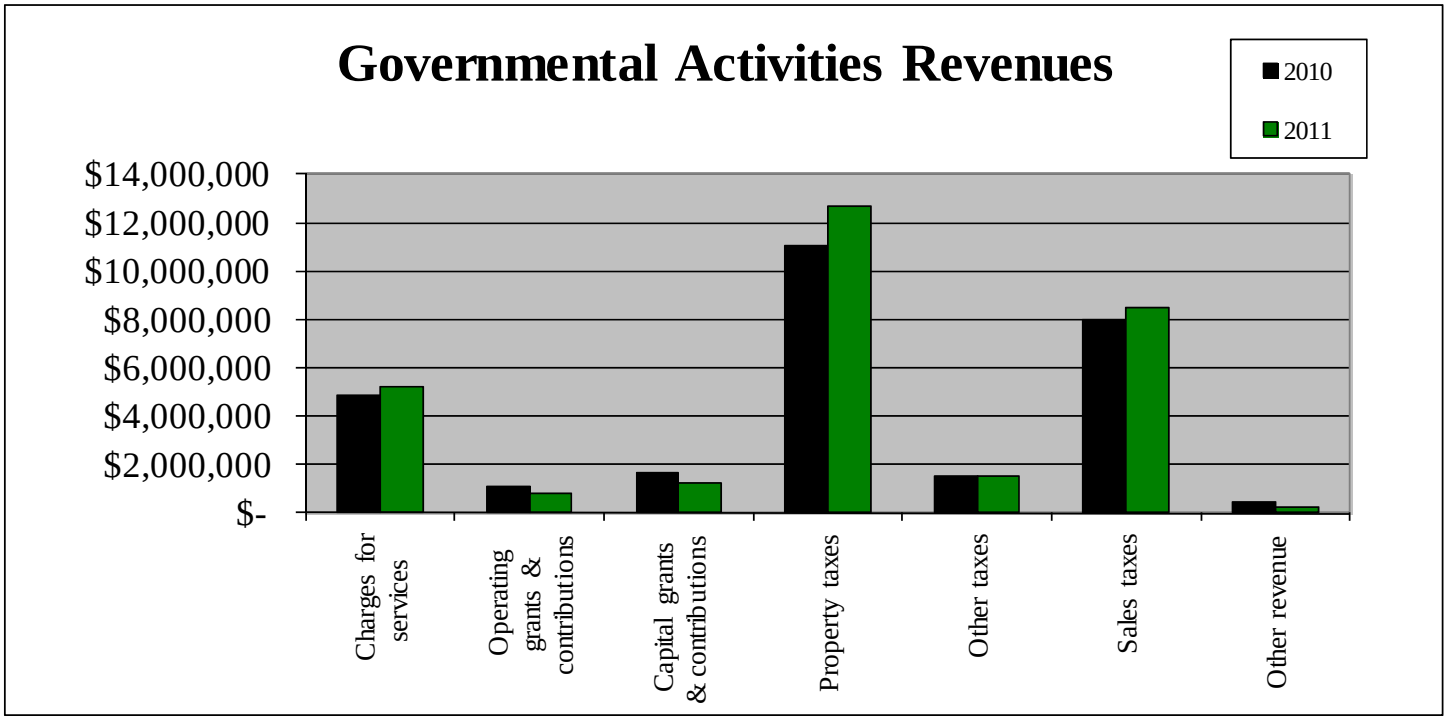
	Governmental Activities		Business-Type Activities		Total		Total Percentage Change
	2010	2011	2010	2011	2010	2011	2010-2011
Revenues							
Program Revenues							
Charges for services	$ 4.84	$ 5.19	$ 1.15	$ 1.23	$ 5.99	$ 6.42	7.18 %
Operating grants and contributions	1.11	0.85	-	-	1.11	0.85	(23.42) %
Capital grants and contributions	1.65	1.25	0.02	0.16	1.67	1.41	(15.57) %
Total Program Revenues	7.60	7.29	1.17	1.39	8.77	8.68	(1.03) %
General Revenues							
Property taxes	11.05	12.67	-	-	11.05	12.67	14.66 %
Sales taxes	7.96	8.50	-	-	7.96	8.50	6.78 %
Occupation taxes	0.19	0.20	-	-	0.19	0.20	5.26 %
Other taxes	1.35	1.32	-	-	1.35	1.32	(2.22) %
Investment earnings	0.12	0.11	-	-	0.12	0.11	(8.33) %
Miscellaneous	0.32	0.16	-	-	0.32	0.16	(50.00) %
Total General Revenues	20.99	22.96	-	-	20.99	22.96	9.39 %
Total Revenues	**28.59**	**30.25**	**1.17**	**1.39**	**29.76**	**31.64**	**6.32 %**

Overall revenues increased for governmental funds in FY11. Sales tax grew after several years of declines.

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

	Governmental Activities		Business-Type Activities		Total		Total Percentage Change	
	2010	2011	2010	2011	2010	2011	2010-2011	
Expenses								
Governmental Activities:								
General Government								
Legislative and executive	$ 3.51	$ 6.57	$ -	$ -	$ 3.51	$ 6.57	87.18	%
Judicial	2.83	2.91	-	-	2.83	2.91	2.83	%
Public safety	11.61	12.59	-	-	11.61	12.59	8.44	%
Public works	6.93	7.10	-	-	6.93	7.10	2.45	%
Health and welfare	1.04	0.87	-	-	1.04	0.87	(16.35)	%
Culture and recreation	1.39	1.58	-	-	1.39	1.58	13.67	%
Housing and development	0.35	0.22	-	-	0.35	0.22	(37.14)	%
Interest on long-term debt	0.14	0.11	-	-	0.14	0.11	(21.43)	%
Business-type Activities:								
Emergency telephone	-	-	0.79	0.79	0.79	0.79	-	%
Substance abuse	-	-	0.11	0.10	0.11	0.10	(9.09)	%
Airport	-	-	0.83	1.07	0.83	1.07	28.92	%
Regional landfill	-	-	-	-	-	-	-	%
Total Expenses	**27.80**	**31.95**	**1.73**	**1.96**	**29.53**	**33.91**	**14.83**	%
Revenue Over (Under) Expenses	**0.79**	**(1.70)**	**(0.56)**	**(0.57)**	**0.23**	**(2.27)**	**(1,086.96)**	
Transfers	(0.39)	(0.39)	0.39	0.39	-	-	-	%
Increase (Decrease) in Net Assets	**0.40**	**(2.09)**	**(0.17)**	**(0.18)**	**0.23**	**(2.27)**	**(1,086.96)**	%
Net Assets, Beginning Restated	100.84	101.24	9.65	9.15	110.49	110.39	(0.09)	%
Net Assets, Ending	**$ 101.24**	**$ 99.15**	**$ 9.15**	**$ 8.97**	**$ 110.72**	**$ 108.12**	**(2.35)**	%

Government Activities

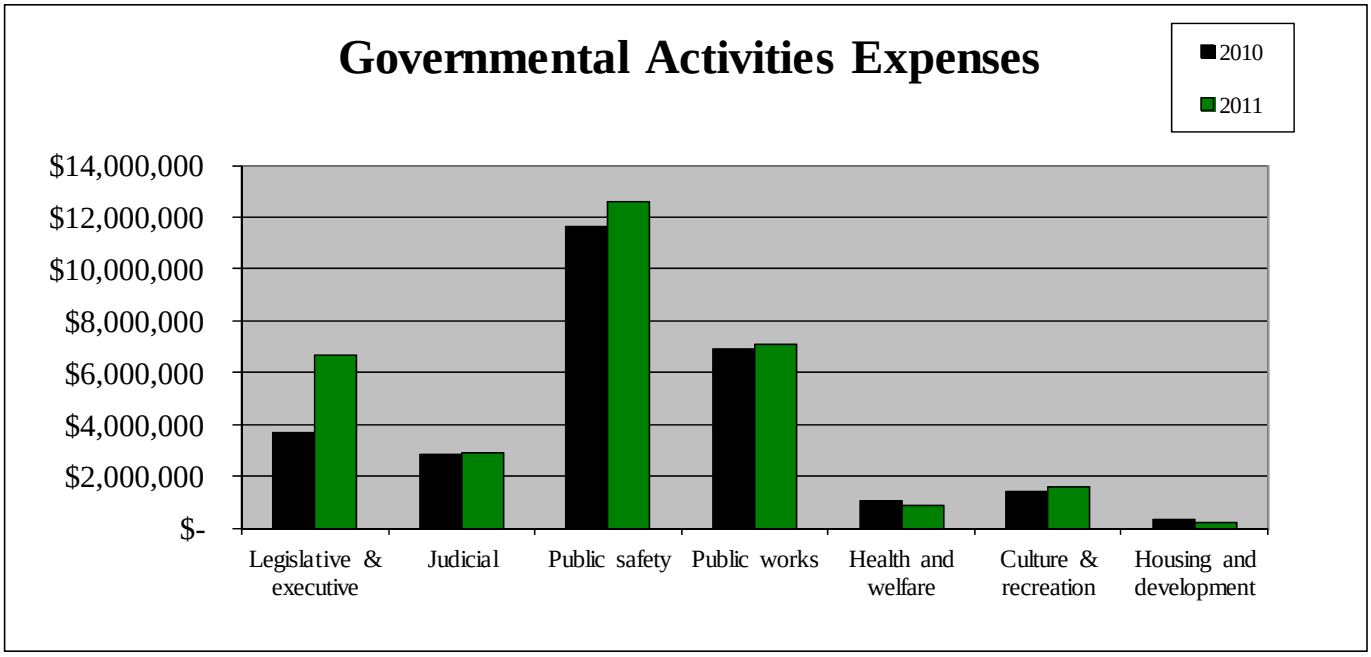


The largest portion of the County's program revenue is from charges for services which accounted for $4,843,749 or 71% of total program revenues. These charges include licenses and permits, fines and forfeitures related to judicial activity, fees for real estate transfers, fees associated with the collection of property taxes and fees charged through various County governmental departments.

Property tax revenues are the major contributor to general revenues and account for $12,669,768 or 55% of total general revenues. Another major component was sales taxes, which accounted for $8,495,831 or 37% of total general revenues.

Government Activities – Continued

The following chart compares governmental activities expenses for the year ending June 30, 2010 and 2011:



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 2010	Total Cost of Services 2011	Percentage Change 2010-2011	Net Cost of Services 2010	Net Cost of Services 2011	Percentage Change 2010-2011
General Government						
Legislative and executive	$ 3.51	$ 6.57	87.18 %	$ 2.98	$ 6.03	102.24 %
Judicial	2.83	2.91	2.83 %	1.39	1.55	11.33 %
Public safety	11.61	12.59	8.44 %	8.56	9.14	6.80 %
Public works	6.93	7.10	2.45 %	5.28	6.08	15.24 %
Health and welfare	1.04	0.87	(16.35) %	0.67	0.52	(22.01) %
Culture and recreation	1.39	1.58	13.67 %	1.16	1.34	15.35 %
Housing and development	0.35	0.22	(37.14) %	0.05	(0.10)	100.00 %
Interest on long-term debt	0.14	0.11	(21.43) %	0.14	0.11	(18.83) %
Total	**$ 27.80**	**$ 31.95**	**14.93** %	**$ 20.23**	**$ 24.67**	**21.94** %

Business-Type Activities

The net assets for business-type activities decreased by $179,542 during the year ending June 30, 2011. The major source of revenue was from charges for services which amounted to $1,228,784.

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, 2011, the County's governmental funds reported a combined ending fund balance of $14,249,440 an increase of $4,015,779. Most of the of the fund balance is restricted 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 $2,604,536 is assigned 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, 2011, the assigned fund balance for property tax relief was $2,604,536. 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 12.31% percent of the total fund expenditures.

The CDBG EDA grant fund expended $1,628,235 in public works funds for an economic development project and received the same amount in grant funding.

The Capital Projects 2003 SPLOST Fund expended $1,219,635 in capital improvement funds and public works and received $533,058 in intergovernmental revenues and investment income. The expenditures exceeded revenue resulting in a decrease in the fund balance by $686,577 to $3,219,031, which is restricted for capital projects.

The Capital Projects 2008 SPLOST Fund expended $1,578,058 in capital improvement funds, debt service and public works and received $4,958,990 in sales tax revenues and investment income. The revenues exceeded expenditures resulting in an increase in the fund balance of $3,380,932 to $6,142,156, 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, 2011, was $103,404,399 (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 FY11 included continued improvements to roads, renovations of buildings for government services and acquisition of public safety and public works equipment.

Note 7 (Capital Assets) provides additional information about capital asset activity during FY11.

Debt

At June 30, 2011 the County had revenue bonds of $640,000 and a note payable of $1,000,000 outstanding that are expected to be repaid from business-type activities. Other outstanding debt included a TAN loan payable of $1,500,000 and capital leases of $3,854,598.

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 Net M&O tax digest growth grew by 3.57%.

A new industry began operations in FY11 bringing new jobs and the indirect impact of timber sales to produce fuel pellets that will be shipped overseas.

Sales tax revenues grew at the end of FY11 and have shown continued growth every month so far in the new year.

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.

BASIC FINANCIAL STATEMENTS

WARE COUNTY, GEORGIA
STATEMENT OF NET ASSETS
June 30, 2011

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total Primary Government	Okefenokee Area Development Authority	Ware County Board of Health
ASSETS					
Cash	$ 13,733,464	$ 277,335	$ 14,010,799	$ -	$ 736,750
Investments	192,000	-	192,000	-	-
Government investment pool	-	-	-	-	-
Receivables (net of allowance for doubtful accounts):					
Taxes	640,317	-	640,317	-	-
Accounts	586,848	135,572	722,420	387,914	6,347
Sales tax	1,474,488	-	1,474,488	-	-
Internal balances	850,239	(850,239)	-	-	-
Prepaid expense	-	-	-	1,100	-
Due from other governments	792,162	294,994	1,087,156	-	1,438,287
Inventory	90,363	83,505	173,868	-	-
Deferred bond issue cost	-	17,546	17,546	-	-
Restricted cash and cash investments	-	-	-	-	-
Deferred expense	71,775	2,940	74,715	-	-
Net pension obligation asset	331,094	-	331,094	-	-
Nondepreciable capital assets	3,378,481	5,705,858	9,084,339	770,000	-
Depreciable capital assets, net	88,067,638	6,252,422	94,320,060	34,388	1,392,515
TOTAL ASSETS	110,208,869	11,919,933	122,128,802	1,193,402	3,573,899

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

WARE COUNTY, GEORGIA
STATEMENT OF NET ASSETS - CONTINUED
June 30, 2011

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total Primary Government	Okefenokee Area Development Authority	Ware County Board of Health
LIABILITIES					
Accounts payable	890,077	19,432	909,509	2,160	4,102
Estimated health claims payable	6,214	-	6,214	-	-
Accrued wages	579,847	-	579,847	-	-
Accrued liabilities	23,843	43,127	66,970	-	-
Due to other governments	148,718	330,000	478,718	770,000	160,038
Deferred revenue	38,254	31,281	69,535	-	-
Long-term liabilities:					
Due within one year:					
Compensated absences payable	546,589	14,179	560,768	-	373,615
Capital lease obligations	754,599	137,826	892,425	-	-
Bonds payable	-	90,000	90,000	-	-
Notes payable	1,500,000	250,000	1,750,000	-	-
Landfill postclosure cost	81,502	-	81,502	-	-
Due in more than one year					
Compensated absences payable	364,307	9,453	373,760	-	249,077
Capital lease obligations	1,728,674	728,090	2,456,764	-	-
Bonds payable	-	550,000	550,000	-	-
Due to other governments	-	-	-	-	-
Notes payable	-	750,000	750,000	98,615	-
Net other postemployment benefits	2,675,545	-	2,675,545	-	-
Landfill postclosure cost	1,725,461	-	1,725,461	-	-
TOTAL LIABILITIES	11,063,630	2,953,388	14,017,018	870,775	786,832
NET ASSETS					
Invested in capital assets, net of related debt	88,962,846	9,122,364	98,085,210	34,388	1,392,515
Restricted for:					
Drug education and treatment	402,325	-	402,325	-	-
Fire protection	54,068	-	54,068	-	-
Capital projects	10,416,661	-	10,416,661	-	-
Jail operations	241,020	-	241,020	-	-
Drug enforcement operations	58,938	-	58,938	-	-
Law library	161,359	-	161,359	-	-
Victim assistance	310,533	-	310,533	-	-
Special programs	-	-	-	-	8,797
Prior year program fee income	-	-	-	-	919,121
Unrestricted	(1,462,511)	(155,819)	(1,618,330)	288,239	466,634
TOTAL NET ASSETS	$ 99,145,239	$ 8,966,545	$ 108,111,784	$ 322,627	$ 2,787,067

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

WARE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For The Year Ended June 30, 2011

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	$ 6,572,492	$ 525,584	$ 21,179	$ -
Judicial	2,907,473	1,289,584	70,351	-
Public Safety	12,586,659	2,948,966	501,918	-
Public Works	7,103,298	10,762	14,721	995,313
Health and Welfare	872,084	178,612	170,966	-
Culture and Recreation	1,581,345	235,257	7,971	-
Housing and Development	226,362	-	60,000	263,790
Interest on Long-term Debt	113,638	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	31,963,351	5,188,765	847,106	1,259,103
BUSINESS-TYPE ACTIVITIES				
Emergency Telephone	791,126	490,936	-	-
Substance Abuse Center	101,994	135,000	-	-
Airport	1,067,141	602,848	-	164,962
Regional Landfill	-	-	-	-
TOTAL BUSINESS-TYPE ACTIVITIES	1,960,261	1,228,784	-	164,962
TOTAL PRIMARY GOVERNMENT	$ 33,923,612	$ 6,417,549	$ 847,106	$ 1,424,065
COMPONENT UNITS				
Okefenokee Area Development Authority	$ 181,028	$ 1,225	$ 190,995	$ -
Ware County Board of Health	17,306,293	945,224	16,855,268	-
TOTAL COMPONENT UNITS	$ 17,487,321	$ 946,449	$ 17,046,263	$ -
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				
EXCESS BEFORE TRANSFERS				
TRANSFERS IN (OUT)				
CHANGES IN NET ASSETS				
BEGINNING NET ASSETS				
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
$ (6,025,729)	$ -	$ (6,025,729)		$ -	$ -
(1,547,538)	-	(1,547,538)		-	-
(9,135,775)	-	(9,135,775)		-	-
(6,082,502)	-	(6,082,502)		-	-
(522,506)	-	(522,506)		-	-
(1,338,117)	-	(1,338,117)		-	-
97,428	-	97,428		-	-
(113,638)	-	(113,638)		-	-
(24,668,377)	-	(24,668,377)		-	-
-	(300,190)	(300,190)		-	-
-	33,006	33,006		-	-
-	(299,331)	(299,331)		-	-
-	-	-		-	-
-	(566,515)	(566,515)		-	-
$ (24,668,377)	$ (566,515)	$ (25,234,892)		$ -	$ -
$ -	$ -	$ -		$ 11,192	$ -
-	-	-		-	494,199
$ -	$ -	$ -		$ 11,192	$ 494,199
12,669,768	-	12,669,768		-	-
187,813	-	187,813		-	-
204,659	-	204,659		-	-
170,406	-	170,406		-	-
960,453	-	960,453		-	-
8,495,831	-	8,495,831		-	-
32,609	-	32,609		-	-
124,448	-	124,448		4,095	-
114,426	298	114,724		11	-
22,960,413	298	22,960,711		4,106	-
(1,707,964)	(566,217)	(2,274,181)		15,298	494,199
(386,675)	386,675	-		-	-
(2,094,639)	(179,542)	(2,274,181)		15,298	494,199
101,239,878	9,146,087	110,385,965		307,329	2,292,868
$ 99,145,239	$ 8,966,545	$ 108,111,784		$ 322,627	$ 2,787,067

WARE COUNTY, GEORGIA
GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2011

	General	Capital Project Funds: CDBG EDA	Capital Project Funds: 2003 SPLOST	Capital Project Funds: 2008 SPLOST	Other Governmental Funds	Total
ASSETS						
Cash	$ 2,553,582	$ -	$ 3,240,843	$ 5,458,421	$ 2,107,045	$ 13,359,891
Certificates of deposit	-	-	-	-	192,000	192,000
Receivables (net of allowance for doubtful accounts)						
Taxes	640,317	-	-	-	-	640,317
Accounts	524,343	-	-	-	55,228	579,571
Sales Tax	614,961	-	-	859,527	-	1,474,488
Inventory	90,363	-	-	-	-	90,363
Due from other governments	563,077	-	-	-	229,085	792,162
Interfund receivable	862,671	-	-	-	11,375	874,046
TOTAL ASSETS	$ 5,849,314	$ -	$ 3,240,843	$ 6,317,948	$ 2,594,733	$ 18,002,838

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

WARE COUNTY, GEORGIA
GOVERNMENTAL FUNDS
BALANCE SHEET - CONTINUED
June 30, 2011

	General	Capital Project Funds: CDBG EDA	Capital Project Funds: 2003 SPLOST	Capital Project Funds: 2008 SPLOST	Other Governmental Funds	Total
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 581,199	$ -	$ 4,265	$ 11,369	$ 270,461	$ 867,294
Accrued liabilities	586,788	-	5,173	8,724	3,005	603,690
Due to other governments	1,081	-	-	145,641	1,996	148,718
Interfund payable	1,375	-	12,374	10,058	-	23,807
Deferred revenue	574,335	-	-	-	35,554	609,889
Note payable	1,500,000	-	-	-	-	1,500,000
TOTAL LIABILITIES	3,244,778	-	21,812	175,792	311,016	3,753,398
FUND BALANCES						
Restricted for:						
Drug education and treatment	-	-	-	-	402,325	402,325
Fire protection	-	-	-	-	54,068	54,068
Capital projects	-	-	3,219,031	6,142,156	1,055,474	10,416,661
Jail operations	-	-	-	-	241,020	241,020
Drug enforcement operations	-	-	-	-	58,938	58,938
Law library	-	-	-	-	161,359	161,359
Victim assistance	-	-	-	-	310,533	310,533
Assigned for:						
Property tax roll back	2,604,536	-	-	-	-	2,604,536
Unassigned reported in:						
General Fund	-	-	-	-	-	-
TOTAL FUND BALANCES	2,604,536	-	3,219,031	6,142,156	2,283,717	14,249,440
TOTAL LIABILITIES AND FUND BALANCES	$ 5,849,314	$ -	$ 3,240,843	$ 6,317,948	$ 2,594,733	$ 18,002,838

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, 2011

Total Governmental Funds Balances	$ 14,249,440
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	331,094
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	91,446,119
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	423,628
Revenues are not available to pay for current period expenditures and, therefore, are not reported in the funds.	
Deferred revenue	571,635
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Landfill postclosure cost	(1,806,963)
Compensated absences payable	(910,896)
Net other postemployment benefits	(2,675,545)
Capital leases payable	(2,483,273)
Net Assets of Governmental Activities	$ 99,145,239

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, 2011

	General	Capital Project Funds: CDBG EDA	Capital Project Funds: 2003 SPLOST	Capital Project Funds: 2008 SPLOST	Other Governmental Funds	Total
REVENUES:						
Taxes	$ 17,344,884	$ -	$ -	$ 4,952,488	$ -	$ 22,297,372
Licenses and permits	204,659	-	-	-	-	204,659
Intergovernmental revenues	960,752	1,628,235	525,313	-	973,445	4,087,745
Charges for services	3,535,905	-	-	-	557,791	4,093,696
Fines and forfeitures	652,114	-	-	-	297,773	949,887
Investment income	7,049	-	7,745	6,502	5,112	26,408
Miscellaneous	121,184	-	-	-	43,709	164,893
TOTAL REVENUES	22,826,547	1,628,235	533,058	4,958,990	1,877,830	31,824,660
EXPENDITURES						
Current						
General Government						
Legislative and executive	3,596,868	-	-	-	448	3,597,316
Judicial	2,608,435	-	-	-	286,130	2,894,565
Public safety	10,965,672	-	-	-	622,163	11,587,835
Public works	1,335,834	1,628,235	205,305	914,490	687,214	4,771,078
Health and welfare	793,995	-	-	-	66,185	860,180
Culture and recreation	1,201,595	-	-	-	7,971	1,209,566
Housing and development	223,762	-	-	-	-	223,762
Capital Outlay	129,054	-	1,014,330	400,364	300,213	1,843,961
Debt Service						
Principal retirement	290,203	-	-	159,506	-	449,709
Interest	9,940	-	-	103,698	-	113,638
TOTAL EXPENDITURES	21,155,358	1,628,235	1,219,635	1,578,058	1,970,324	27,551,610
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,671,189	-	(686,577)	3,380,932	(92,494)	4,273,050
OTHER FINANCING SOURCES (USES):						
CAPITAL LEASE FINANCING	129,404	-	-	-	-	129,404
TRANSFER IN	9,288	-	-	-	12,000	21,288
TRANSFER OUT	(386,675)	-	-	-	(21,288)	(407,963)
TOTAL OTHER FINANCING SOURCES (USES)	(247,983)	-	-	-	(9,288)	(257,271)
NET CHANGES IN FUND BALANCE	1,423,206	-	(686,577)	3,380,932	(101,782)	4,015,779
BEGINNING FUND BALANCE	1,181,330	-	3,905,608	2,761,224	2,385,499	10,233,661
FUND BALANCES AT END OF YEAR	$ 2,604,536	$ -	$ 3,219,031	$ 6,142,156	$ 2,283,717	$ 14,249,440

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, 2011

Net Change in Fund Balances - Total Governmental Funds		$ 4,015,779
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		(41,162)
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	1,248,119	
Capital outlay - depreciable capital assets	595,842	
Depreciation	(5,990,202)	
		(4,146,241)
Revenues on the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds:		
Property taxes	58,964	
		58,964
Revenues not reported on the statement of activities that provide current financial resources are reported as revenues in governmental funds:		
Capital lease funds	(129,404)	
		(129,404)
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	261,409	
Landfill postclosure cost	100,163	
Other postemployment benefits	(2,675,545)	
Compensated absences	11,689	
		(2,302,284)
Repayment of principle is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of activities.		
Capital lease principle payments	449,709	
		449,709
Changes in Net Assets of Governmental Activities		$ (2,094,639)

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

WARE COUNTY, GEORGIA
PROPRIETARY FUNDS
STATEMENT OF NET ASSETS
June 30, 2011

	Business-Type Activities-Enterprise Funds					Governmental Activities
	Emergency Telephone	Substance Abuse Center	Airport	Regional Landfill	Total	Internal Service Funds
ASSETS						
CURRENT ASSETS						
Cash	$ 68,706	$ 3,989	$ 204,640	$ -	$ 277,335	$ 373,573
Receivables (net of allowance for doubtful accounts):						
Accounts	72,746	11,250	51,576	-	135,572	7,277
Due from other governments	-	-	294,994	-	294,994	-
Interfund receivable	-	-	-	-	-	-
Prepaid expenses	-	-	2,940	-	2,940	71,775
Inventory	-	-	83,505	-	83,505	-
TOTAL CURRENT ASSETS	141,452	15,239	637,655	-	794,346	452,625
NONCURRENT ASSETS						
Deferred bond issue cost	-	17,546	-	-	17,546	-
Capital Assets						
Land	-	-	1,043,408	-	1,043,408	-
Construction in progress	-	-	-	4,662,450	4,662,450	-
Depreciable capital assets, net	154,980	613,355	5,484,087	-	6,252,422	-
TOTAL NONCURRENT ASSETS	154,980	630,901	6,527,495	4,662,450	11,975,826	-
TOTAL ASSETS	296,432	646,140	7,165,150	4,662,450	12,770,172	452,625

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

WARE COUNTY, GEORGIA
PROPRIETARY FUNDS
STATEMENT OF NET ASSETS - CONTINUED
June 30, 2011

	Business-Type Activities-Enterprise Funds					Governmental Activities
	Emergency Telephone	Substance Abuse Center	Airport	Regional Landfill	Total	Internal Service Funds
LIABILITIES						
CURRENT LIABILITIES						
Accounts payable	11,009	-	8,423	-	19,432	22,783
Accrued expenses	24,084	-	4,987	-	29,071	6,214
Current portion of compensated absences payable	7,793	-	6,386	-	14,179	-
Due to other governments	-	-	-	330,000	330,000	-
Accrued interest payable	-	14,056	-	-	14,056	-
Interfund payable	517,595	-	14,438	318,206	850,239	-
Deferred revenue	-	-	31,281	-	31,281	-
Current portion of note payable	-	-	-	250,000	250,000	-
Current portion of capital lease obligations	12,835	-	124,991	-	137,826	-
Current portion of bonds payable	-	90,000	-	-	90,000	-
TOTAL CURRENT LIABILITIES	573,316	104,056	190,506	898,206	1,766,084	28,997
LONG-TERM LIABILITIES						
Compensated absences payable	5,196	-	4,257	-	9,453	-
Note payable	-	-	-	750,000	750,000	-
Capital lease obligations	-	-	728,090	-	728,090	-
Bonds payable	-	550,000	-	-	550,000	-
TOTAL LONG-TERM LIABILITIES	5,196	550,000	732,347	750,000	2,037,543	-
TOTAL LIABILITIES	578,512	654,056	922,853	1,648,206	3,803,627	28,997
NET ASSETS						
Invested in capital assets, net of related debt	142,145	(26,645)	5,674,414	3,332,450	9,122,364	-
Restricted for workers compensation and health claim	-	-	-	-	-	423,628
Unrestricted	(424,225)	18,729	567,883	(318,206)	(155,819)	-
TOTAL NET ASSETS	$ (282,080)	$ (7,916)	$ 6,242,297	$ 3,014,244	$ 8,966,545	$ 423,628

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, 2011

	Business-Type Activities-Enterprise Funds					Governmental Activities
	Emergency Telephone	Substance Abuse Center	Airport	Regional Landfill	Total	Internal Service Funds
OPERATING REVENUES						
Charges for services	$ 490,936	$ 135,000	$ 602,848	$ -	$ 1,228,784	$ 3,973,968
Contributions	-		-	-	-	165,989
Miscellaneous	-	-	-	-	-	7,277
TOTAL OPERATING REVENUES	490,936	135,000	602,848	-	1,228,784	4,147,234
OPERATING EXPENSES						
Personal services	450,676	-	100,184	-	550,860	-
Payroll taxes	32,184	-	7,269	-	39,453	-
Fringe benefits	167,654	-	29,547	-	197,201	-
Contractual services	94,872	-	107,786	-	202,658	-
Materials and supplies	4,642	-	509,582	-	514,224	-
Claims paid	-	-	-	-	-	1,847,126
Other services and charges	19,955	-	-	-	19,955	2,039,396
Amortization of bond issue cost	-	3,073	-	-	3,073	-
Depreciation	20,145	50,413	274,569	-	345,127	-
TOTAL OPERATING EXPENSES	790,128	53,486	1,028,937	-	1,872,551	3,886,522
OPERATING INCOME (LOSS)	(299,192)	81,514	(426,089)	-	(643,767)	260,712
NON-OPERATING REVENUES (EXPENSES)						
Interest income	219	20	59	-	298	698
Intergovernmental revenue	-	-	164,962	-	164,962	-
Interest expense	(998)	(48,508)	(38,204)	-	(87,710)	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	(779)	(48,488)	126,817	-	77,550	698
INCOME (LOSS) BEFORE TRANSFERS	(299,971)	33,026	(299,272)	-	(566,217)	261,410
TRANSFERS IN (OUT)	236,060	-	150,615	-	386,675	-
CHANGE IN NET ASSETS	(63,911)	33,026	(148,657)	-	(179,542)	261,410
NET ASSETS AT BEGINNING OF YEAR	(218,169)	(40,942)	6,390,954	3,014,244	9,146,087	162,218
NET ASSETS AT END OF YEAR	$ (282,080)	$ (7,916)	$ 6,242,297	$ 3,014,244	$ 8,966,545	$ 423,628

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, 2011

	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	$ 499,454	$ 123,750	$ 612,159	$ -	$ 1,235,363	$ 4,169,702
Cash received from interfund transactions	67,670	-	-	47,409	115,079	248,653
Cash payments for personal services	(655,659)	-	(135,715)	-	(791,374)	(2,157,329)
Cash payments for contractual services	(94,872)	-	(107,786)	-	(202,658)	-
Cash payments for other services and charges	(19,955)	-	-	-	(19,955)	(2,042,588)
Cash payments for interfund transactions	-	-	(6,453)	-	(6,453)	-
Cash payments for materials and supplies	(4,642)	-	(537,370)	-	(542,012)	-
Net Cash Provided by (Used For) Operating Activities	(208,004)	123,750	(175,165)	47,409	(212,010)	218,438
Cash Flows From Noncapital Financing Activities						
Cash received from transfer-in	236,060	-	150,615	-	386,675	-
Net Cash Provided By Noncapital Financing Activities	236,060	-	150,615	-	386,675	-
Cash Flows From Capital and Related Financing Activities						
Cash received from intergovernmental revenue	-	-	314,962	-	314,962	
Cash payments for the construction of capital assets	-	-	-	(47,409)	(47,409)	-
Cash payments for principle on debt	(43,285)	(85,000)	(141,819)	-	(270,104)	-
Cash payments for interest on debt	(998)	(50,374)	(41,144)	-	(92,516)	-
Net Cash Provided by (Used For) Capital and Related Financing Activities	(44,283)	(135,374)	131,999	(47,409)	(95,067)	-
Cash Flows From Investing Activities						
Cash received from interest	219	20	59	-	298	698
Net Cash Flows Provided By Investing Activities	219	20	59	-	298	698
Net Increase (Decrease) in Cash and Cash Equivalents	(16,008)	(11,604)	107,508	-	79,896	219,136
Cash and Cash Equivalents at Beginning of Year	84,714	15,593	97,132	-	197,439	154,437
Cash and Cash Equivalents at End of Year	$ 68,706	$ 3,989	$ 204,640	$ -	$ 277,335	$ 373,573

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, 2011

	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)	$ (299,192)	$ 81,514	$ (426,089)	$ -	$ (643,767)	$ 260,712
Adjustments to Reconcile Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities						
Depreciation	20,145	50,413	274,569	-	345,127	-
Amortization	-	3,073	-	-	3,073	-
Changes in Assets and Liabilities:						
(Increase) decrease in accounts receivable	8,518	(11,250)	(21,970)	-	(24,702)	22,468
(Increase) decrease in inventory	-	-	15,462	-	15,462	-
(Increase) decrease in prepaid items	-	-	-	-	-	(7,530)
(Increase) decrease in interfund receivable	-	-	-	-	-	248,653
Increase (decrease) in accounts payable	619	-	(43,250)	-	(42,631)	10,680
Increase (decrease) in compensated absences payable	(6,688)	-	1,026	-	(5,662)	-
Increase (decrease) in interfund payable	67,051	-	(6,453)	47,409	108,007	-
Increase (decrease) in deferred revenues	-	-	31,281	-	31,281	-
Increase (decrease) in accrued expenses	1,543	-	259	-	1,802	(316,545)
Net Cash Provided By (Used For) Operating Activities	(208,004)	123,750	(175,165)	47,409	(212,010)	218,438

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

WARE COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
June 30, 2011

	Agency Funds
ASSETS	
Cash	$ 1,226,669
TOTAL ASSETS	$ 1,226,669
LIABILITIES	
Due to others governments	$ 123,209
Due to others	1,103,460
TOTAL LIABILITIES	1,226,669
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 20.

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 CDBG EDA Fund. The Capital Projects CDBG EDA Fund accounts for grant revenues that are being used for a public works project.

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 2010 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, 2011, but were levied to finance FY11 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. All infrastructure acquired prior to the implementation of GASB 34 has been capitalized and reported. 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. Fund Balances

The County has implemented GASB No. 54, Fund Balance Report and Governmental Fund Type Definitions. Under GASB Statement No. 54, fund balances are required to be reported in the following classifications:

Nonspendable fund balance – Includes amounts that cannot be spent because they are either not in spendable form , or, for legal or contractual reasons, must be kept intact.

Note 2 - Summary of Significant Accounting Policies – Continued

Q. Fund Balances - Continued

Restricted fund balance – Constraints placed on the use of these resources are either externally imposed by creditors, grantors, contributors or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

Committed fund balance – Amounts that can only be used for specific purposes because of a formal action (resolution or ordinance) by the County's highest level of decision-making authority, the County Board of Commissioners.

Assigned fund balance – Amounts that are constrained by the County's intent to be used for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the County Board of Commissioners, or by an official to whom that authority has been given. With the exception of the General Fund, this is the residual fund balance classification for all governmental funds with positive balances.

Unassigned fund balances – This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed or assigned.

The Board of Commissioners has assigned amounts for specific purposes which are reflected in the Governmental Funds Balance Sheet. The Commissioners would expend funds that are committed for a specific purpose as that event occurs. Commissioners would expend unassigned amounts first and then use assigned amounts if necessary.

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, 2011:

Enterprise Fund:	Deficit
Emergency Telephone Fund	$282,080
Substance Abuse Center	$ 7,916

The County will be increasing appropriations 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, 2011 was $1,200 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.

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, 2011, 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 amounts due from other governments is as follows:

General Fund	
District Attorney Cost - Other Counties	$ 141,185
Franchise Taxes	40,065
State of Georgia	1,258
FEMA	380,394
South Georgia RDC	175
Total - General Fund	$ 563,077
Special Revenue Funds	
Nonmajor funds:	
Victim Assistance Fines - Other Governments	$ 3,877
Criminal Justice Coordinating Council	13,116
Georgia Emergency Management Agency	32,652
Drug Fines - Other Governments	6,452
Total - Special Revenue Funds	$ 56,097
Capital Project Funds:	
Nonmajor funds:	
Georgia Department of Community Affairs	$ 172,988
Total - Due From Other Governments	$ 792,162

Note 7 – Capital Assets

Capital asset activity for the year ended June 30, 2011 was as follows:

	Balance at July 1, 2010	Additions	Reductions	Balance at June 30, 2011
Primary Government				
Governmental Activities:				
Nondepreciable Capital Assets:				
Land and improvements	$ 109,860	$ -	$ -	$ 109,860
Construction in progress	11,689,093	1,248,119	9,668,591	3,268,621
Total Nondepreciable Capital Assets	11,798,953	1,248,119	9,668,591	3,378,481
Depreciable Capital Assets:				
Buildings and building improvements	$ 23,994,366	$ 313,238	$ -	24,307,604
Improvements other than buildings	4,471,603	6,422,676	-	10,894,279
Infrastructure	154,241,288	3,245,915	-	157,487,203
Machinery and equipment	11,686,955	282,604	-	11,969,559
Total Depreciable Capital Assets	194,394,212	10,264,433	-	204,658,645
Less Accumulated Depreciation for:				
Buildings and building improvements	6,915,671	530,953	-	7,446,624
Improvements other than buildings	1,416,704	371,480	-	1,788,184
Infrastructure	95,710,764	4,328,233	-	100,038,997
Machinery and equipment	6,557,666	759,536	-	7,317,202
Total Accumulated Depreciation	110,600,805	5,990,202	-	116,591,007
Total Depreciable Capital Assets, Net	83,793,407	4,274,231	-	88,067,638
Governmental Activities Capital Assets, Net	$ 95,592,360	$ 5,522,350	$ 9,668,591	$ 91,446,119

Note 7 – Capital Assets – Continued

	Balance at July 1, 2010	Additions	Reductions	Balance at June 30, 2011
Business Type Activities:				
Nondepreciable Capital Assets:				
Land and improvements	$ 1,043,408	$ -	$ -	$ 1,043,408
Construction in progress	4,197,259	1,047,409	582,218	4,662,450
Total Nondepreciable Capital Assets	5,240,667	1,047,409	582,218	5,705,858
Depreciable Capital Assets:				
Buildings and building improvements	$ 3,547,446	$ -	$ -	$ 3,547,446
Improvements other than buildings	5,591,137	582,218	-	6,173,355
Machinery and equipment	651,237	-	-	651,237
Total Depreciable Capital Assets	9,789,820	582,218	-	10,372,038
Less Accumulated Depreciation for:				
Buildings and building improvements	1,305,488	117,007	-	1,422,495
Improvements other than buildings	2,090,248	200,983	-	2,291,231
Machinery and equipment	378,753	27,137	-	405,890
Total Accumulated Depreciation	3,774,489	345,127	-	4,119,616
Total Depreciable Capital Assets, Net	6,015,331	237,091	-	6,252,422
Business Type Activities Capital Assets, Net	$ 11,255,998	$ 1,284,500	$ 582,218	$ 11,958,280

Depreciation was charged to governmental functions as follows:

Governmental activities:	
General Government	
Legislative and Executive	$ 192,780
Judicial	31,475
Public Safety	805,388
Public Works	4,591,771
Health and Welfare	356,468
Culture and Recreation	12,320
Total Depreciation Expense - Governmental Activities	$ 5,990,202
Business-type activities:	
Emergency Telephone	$ 20,145
Substance Abuse Center	50,413
Airport	274,569
Total Depreciation Expense - Business-type Activities	$ 345,127

Note 8 – Interfund Balances and Transfers

The composition of interfund balances and transfers as of June 30, 2011, is as follows:

	Interfund Receivable	Interfund Payable	Transfer In	Transfer Out
General Fund				
Emergency Telephone Fund	$ 517,595	$ -	$ -	$ 236,060
Airport Fund	14,438	-	-	150,615
Regional Landfill Fund	318,206	-	-	-
SPLOST 2003 Fund	2,374	-	-	-
SPLOST 2008 Fund	10,058	-	-	-
Nonmajor Governmental Funds	-	1,375	9,288	-
	862,671	1,375	9,288	386,675
Special Revenue Funds				
Nonmajor Governmental Funds				
General Fund	1,375	-	-	9,288
Nonmajor Governmental Funds				
Nonmajor Governmental Funds	-	-	12,000	12,000
	1,375	-	12,000	21,288
Capital Project Fund				
SPLOST 2003 Fund				
General Fund	-	2,374	-	-
Nonmajor Capital Projects Fund	-	10,000	-	-
SPLOST 2008 Fund				
General Fund	-	10,058	-	-
Nonmajor Capital Projects Fund				
SPLOST 2003 Fund	10,000	-	-	-
	10,000	22,432	-	-
Total Governmental Funds	874,046	23,807	21,288	407,963

Note 8 – Interfund Balances and Transfers - Continued

	Interfund Receivable	Interfund Payable	Transfer In	Transfer Out
Enterprise Funds				
Emergency Telephone Fund				
General Fund	$ -	$ 517,595	$ 236,060	$ -
Airport Fund				
General Fund	-	14,438	150,615	-
Regional Landfill Fund				
General Fund	-	318,206	-	-
Total Enterprise Funds	-	850,239	386,675	-
Total All Funds	$ 874,046	$ 874,046	$ 407,963	$ 407,963

The difference in interfund receivables and payables for government funds is due to amounts due to and from enterprise 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.

Funds were advanced from the General Fund to cover the cost of projects for the 2003 and 2008 SPLOST Funds and were paid back in July 2011.

Funds received from the Department of Transportation to assist with a SPLOST road project where deposited into the 1998 SPLOST Fund instead of the 2003 SPLOST Fund. The funds were transferred back to the 2003 SPLOST Fund in July 2011.

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 $297,060 as of June 30, 2011. At June 30, 2011, the Workers' Compensation Fund had a claims liability of $19,612 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 was self-insured for medical claims by the employees and employee's dependents that are covered under the medical plan. The plan was 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 $322,759 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. Effective January 1, 2011 the County became fully insured and has discontinued the self-insurance plan.

Changes in the Health Plan Fund's claim liability amount in fiscal year 2010 and 2011 were:

	Beginning of Fiscal Year Liability	Current Year Claims and Changes In Estimates	Claim Payments	Balance At Fiscal Year End
2009-2010	$ 259,686	3,299,838	3,236,765	$ 322,759
2010-2011	$ 322,759	1,381,471	1,698,016	$ 6,214

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.

The specific benefit provisions of the County's plan were established by an adoption agreement executed by the County Board of Commissioners. The Plan provides benefits upon retirement, death, disablement, and termination of employment, if certain eligibility conditions are met.

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, 2011 (the most recent actuarial valuation date) and covered compensation (based on covered earnings for the preceding year) are shown below:

Participant Counts	
Retirees and beneficiaries	69
Terminated plan participants entitled to but not receiving benefits	101
Active employees participating in the Plan	12
Total	182
Covered compensation for active participants	$350,563

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. There are no required contributions from active plan members.

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
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%
2009	2,965,069	3,085,230	120,161	96.1%	448,967	26.8%
2010	2,791,482	3,103,188	311,706	90.0%	350,563	88.9%

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

For 2011, the County's required contribution was $0. The required contribution was determined as part of the January 1, 2011 actuarial valuation using the following assumptions:

Current Valuation Date	January 1, 2011
Actuarial Funding Method	Projected Unit Credit
Actuarial Value of Assets	Market Value
Amortization Method	Level Percent of Pay (Closed)
Remaining Amortization Period*	10
Actuarial Assumptions:	
Assumed Rate or Return on Assets	7.75%
Expected Future Salary Increases:	4.0% -6.5% based on age
Expected Inflation:	3.00%

* - 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:

	2011	2010
Net Pension Obligation as of the Beginning of Prior Year	$ (372,256)	$ (411,398)
Annual Pension Cost of Prior Year	41,162	39,142
Actual Contributions to Plan for Prior Year	-	-
Increase in Net Pension Obligation	$ 41,162	$ 39,142
Net Pension Obligation as of Beginning of the Year	$ (331,094)	$ (372,256)

Derivation of Annual Pension Cost:

Annual Required Contribution	$ 51,629	$ 39,143
Interest on Net Pension Obligation	(25,660)	(28,850)
Amortization of Net Pension Obligation	27,455	30,869
Annual Pension Cost	$ 53,424	$ 41,162

TREND INFORMATION FOR THE PLAN

Year Beginning January 1,	Annual Pension Cost	Actual County Contribution	Percentage Contributed	Net Pension Obligation (Asset)
2011	$ 53,424	N/A	N/A	$ (331,994)
2010	41,162	-	0%	(372,256)
2009	39,142	-	0%	(411,398)
2008	11,138	308,098	2766%	(114,438)
2007	23,613	59,290	251%	(78,761)
2006	82,206	74,591	91%	(86,376)

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

Plan Description

In addition to providing pension benefits, in accordance with County resolution, the County provides certain health care benefits for retired employees. Retirees who are full time employees with at least 15 years of service and who have reached age 59 ½ may stay on the health care plan until they become eligible for Medicare by making the required monthly contribution. Dependents are not eligible for this benefit. These benefits are provided by the Ware County Board of Commissioners each year and are not statutory, contractual, or required by other authority. Currently, 2 retirees are receiving group health benefits under the Plan.

Note 12 – Post Employment Health Care Benefits - Continued

Funding Policy

The contribution requirements of plan members and the County are established and may be amended by the Board of Commissioners. The required contribution is based on a projected pay-as-you-go financing requirement as determined by the Board of Commissioners.

Annual OPEB Cost and Net OPEB Obligation

The County's annual Other Postemployment Benefit (OPEB) cost is calculated based on the Annual Required Contribution of the Employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions.* The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or unfunded excess) over a period not to exceed 30 years.

Actuarial Methods and Assumptions

Costs were determined using the Projected Unit Credit Actuarial Cost Method. The annual service cost is the present value of the portion of the projected benefit attributable to participation service during the upcoming year, and the actuarial accrued liability (AAL) is equal to the present value of the portion of the projected benefit attributable to service before the valuation date. Service from hire date through full retirement eligibility date was used in allocating costs.

The actuarial assumptions included an Investment Rate of Return of 4% , a Medical Cost Trend Rate of 10.50%-5.00% and an inflation rate of 3%.

Funded Status and Funding Progress

As of the County's most recent OPEB actuarial valuation, dated January 1, 2011, the actuarial accrued liability for benefits was $2,675,545, all of which was unfunded. As of the valuation date, the Plan had no assets; therefore, the actuarial value of assets was zero.

The schedule of funding progress per the actuarial valuation is as follows:

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded AAL UAAL	Funded Ratio	Covered Payroll	UAAL as a Percentage Covered Payroll
1/1/2011	$ -	$ 2,675,545	$2,675,545	0.0%	$ 8,370,156	31.97%

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, 2010	Additions	Reductions	Balance at June 30, 2011	Amount Due In One Year
Primary Government:					
Governmental Activities:					
Compensated absences	$ 922,585	$ 541,862	$ 553,551	$ 910,896	$ 546,538
Business Type Activities:					
Compensated absences	29,294	11,914	17,576	23,632	14,179
Total Primary Government	$ 951,879	$ 553,776	$ 571,127	$ 934,528	$ 560,717
Component Unit - Board of Health:					
Compensated absences	$ 579,039	$ 391,076	$ 347,423	$ 622,692	$ 373,615

Note 14 – Notes Payable

The County entered into a Georgia Tax Anticipation Note, Series 2011, on February 04, 2011 for $5,000,000 at a fixed interest rate of 1.79% and a maturity date of December 31, 2011. The loan provides assistance with cash flow shortages due to property tax collections not occurring until September through November.

	Balance at July 1, 2010	Additions	Reductions	Balance at June 30, 2011	Amount Due In One Year
Governmental Activities					
Note Payable	$ 800,000	$ 1,500,000	$ 800,000	$ 1,500,000	$ 1,500,000
Total Governmental Activities	$ 800,000	$ 1,500,000	$ 800,000	$ 1,500,000	$ 1,500,000

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 was a new capital leases in FY11 for a Caterpillar Wheel Loader. 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, 2011:

	Balance at July 1, 2010	Additions	Reductions	Balance at June 30, 2011	Amount Due In One Year
Business - Type Activities					
Capital leases	$ 1,051,020	$ -	$ 185,104	$ 865,916	$ 137,826
Notes payable	-	1,000,000	-	1,000,000	250,000
Revenue bonds	725,000	-	85,000	640,000	90,000
Total Business-Type Activities	$ 1,776,020	$ 1,000,000	$ 270,104	$ 2,505,916	$ 477,826

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	Backhoe and Excavator	2005	3.48%	$ 165,209	2010	$ 36,090
Capital Lease	Trucks and Excavator	2006	3.88%	$ 460,203	2011	$ 101,405
Capital Lease	Wheel Loader	2004	3.99%	$ 166,900	2011	$ 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
Capital Lease	Wheel Loader	2011	3.40%	$ 129,404	2016	$ 15,684
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 Payable	Landfill Improvements	2011	3.00%	$ 1,000,000	2013	$ 250,000

Note 16 – Long-Term Debt - Continued

The following is a summary of the Count's future annual debt service requirements on long-term obligations:

	Governmental Activities	
	Capital Leases	
Year Ending June 30,	Principal	Interest
2012	$ 754,599	$ 81,443
2013	110,166	75,006
2014	97,883	70,684
2015	102,262	66,305
2016	173,561	61,699
2017-2021	537,263	227,155
2022-2026	673,448	90,969
2027	34,091	390
Total	$ 2,483,273	$ 673,651

	Business Activities					
	Revenue Bonds		Capital Lease		Note Payable	
Year Ending June 30,	Principal	Interest	Principal	Interest	Principal	Interest
2012	$ 90,000	$ 42,400	$ 137,826	$ 32,868	$ 250,000	$ -
2013	95,000	36,437	141,789	27,101	250,000	13,125
2014	105,000	30,144	147,689	21,200	250,000	15,000
2015	110,000	23,187	153,835	15,055	250,000	7,500
2016	115,000	15,900	160,237	8,653	-	-
2017	125,000	8,281	124,540	2,128	-	-
Total	$ 640,000	$ 156,349	$ 865,916	$ 107,005	$ 1,000,000	$ 35,625

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 $1,806,963 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, 2010	Additions	Reductions	Balance at June 30, 2011	Due Within One Year
Governmental Activities:					
Postclosure care cost	$ 1,907,126	$ -	$ 100,163	$ 1,806,963	$ 81,502

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, 2011, was as follows:

Equipment	$ 4,966,493
Less Accumulated Depreciation	(3,573,978)
Net Capital Assets	$ 1,392,515

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, 2011 were $552,382. 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, 2010, 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 $26,407 to the RDC for the year ended June 30, 2011. 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 Satilla Regional Medical Center. 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 Satilla Regional Medical Center 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).

On March 12, 2001 the County entered into an agreement proposed by the Hospital Authority of Ware County for the construction of a three-story addition to the Southwest side of Satilla Regional Medical Center. 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 $30,700,000 of revenue anticipation certificates. These certificates are to be retired from revenues generated from the operations of Satilla Regional Medical Center.

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 has cancelled that contract and reached a financial settlement.

Note 22 – Prior Year Adjustment

Prior year adjustments for the Ware County Board of Health and for Ware County were as follows:

Ware County Board of Health	Governmental Activities	**Ware County**	Regional Landfill
Net Assets, Beginning of Year	$ 2,292,426	Net Assets, Beginning of Year	$3,344,244
Prior Year Adjustments:		Prior Year Adjustments:	
Prior year local funds	442	Funds due to Pierce County	(330,000)
Net Assets, Restated	$ 2,292,868	Net Assets, Restated	$3,014,244

Note 23 – Subsequent Event

Subsequent event were evaluated through March 30, 2012, which is the date the financial statements were available to be issued.

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, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES:				
Taxes	$ 15,738,000	$ 17,057,908	$ 17,344,884	$ 286,976
Licenses and permits	190,000	190,000	204,659	14,659
Intergovernmental revenues	410,154	926,484	960,752	34,268
Charges for services	3,311,300	3,401,640	3,535,905	134,265
Fines and forfeitures	716,500	716,500	652,114	(64,386)
Investment income	6,000	6,000	7,049	1,049
Miscellaneous	90,986	90,986	121,184	30,198
TOTAL REVENUES	**20,462,940**	**22,389,518**	**22,826,547**	**437,029**
EXPENDITURES:				
GENERAL GOVERNMENT				
Board of Commissioners				
Personal services	373,353	415,952	428,244	12,292
Supplies	20,320	20,320	22,013	1,693
Other services and charges	68,600	68,600	54,227	(14,373)
	462,273	504,872	504,484	(388)
Human Resources				
Personal services	76,378	77,168	67,264	(9,904)
Supplies	6,050	6,050	4,950	(1,100)
Other services and charges	5,600	5,600	12,202	6,602
	88,028	88,818	84,416	(4,402)
Board of Elections				
Personal services	165,663	167,527	162,603	(4,924)
Supplies	16,000	16,000	10,203	(5,797)
Other services and charges	79,950	74,950	76,136	1,186
	261,613	258,477	248,942	(9,535)
Information Technology Services				
Personal services	129,752	132,840	137,542	4,702
Supplies	7,930	7,930	8,273	343
Other services and charges	135,600	135,600	117,794	(17,806)
Capital outlay	40,000	40,000	30,996	(9,004)
	313,282	316,370	294,605	(21,765)

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, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
Tax Commissioner				
Personal services	424,842	435,771	433,272	(2,499)
Supplies	10,000	10,000	10,342	342
Other services and charges	45,565	52,065	51,972	(93)
	480,407	497,836	495,586	(2,250)
Tax Assessors				
Personal services	591,237	601,048	584,202	(16,846)
Supplies	30,125	29,925	29,055	(870)
Other services and charges	29,000	33,600	39,621	6,021
	650,362	664,573	652,878	(11,695)
Board of Equalization				
Personal services	7,586	7,586	4,225	(3,361)
Supplies	2,250	2,250	1,233	(1,017)
Other services and charges	2,750	2,750	2,128	(622)
	12,586	12,586	7,586	(5,000)
Building Maintenance				
Personal services	395,064	408,127	408,648	521
Supplies	16,800	16,800	16,425	(375)
Other services and charges	330,700	404,700	383,787	(20,913)
Debt service	23,118	23,118	23,118	-
	765,682	852,745	831,978	(20,767)
General Administration				
Supplies	30,000	34,100	-	(34,100)
Other services and charges	413,425	1,144,140	472,203	(671,937)
Debt service	70,000	60,000	27,309	(32,691)
	513,425	1,238,240	499,512	(738,728)
Total - General Government	**3,547,658**	**4,434,517**	**3,619,987**	**(814,530)**

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, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
JUDICIAL				
Superior Court				
Personal services	190,249	206,899	198,306	(8,593)
Supplies	11,300	11,300	17,881	6,581
Other services and charges	100,700	122,700	124,556	1,856
	302,249	340,899	340,743	(156)
Clerk of Court				
Personal services	449,002	478,163	480,657	2,494
Supplies	26,000	29,000	27,932	(1,068)
Other services and charges	43,100	51,100	44,522	(6,578)
	518,102	558,263	553,111	(5,152)
District Attorney				
Personal services	266,059	265,959	248,670	(17,289)
Supplies	13,720	13,720	15,508	1,788
Other services and charges	19,700	19,800	23,856	4,056
	299,479	299,479	288,034	(11,445)
State Court				
Personal services	132,475	136,786	140,982	4,196
Supplies	600	600	310	(290)
Other services and charges	100,850	100,850	92,961	(7,889)
	233,925	238,236	234,253	(3,983)

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, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
Magistrate Court				
Personal services	421,772	432,515	433,415	900
Supplies	12,300	13,800	14,295	495
Other services and charges	25,700	29,700	28,132	(1,568)
	459,772	476,015	475,842	(173)
Probate Court				
Personal services	146,411	149,754	151,512	1,758
Supplies	4,400	5,400	5,411	11
Other services and charges	7,050	8,050	8,021	(29)
Debt Service	11,676	11,676	8,757	(2,919)
	169,537	174,880	173,701	(1,179)
Juvenile Court				
Personal services	113,740	116,955	117,899	944
Supplies	2,100	3,100	1,495	(1,605)
Other services and charges	39,400	46,400	46,889	489
Capital outlay	1,000	-	-	-
	156,240	166,455	166,283	(172)
Public Defender				
Other services and charges	254,128	275,030	273,323	(1,707)
	254,128	275,030	273,323	(1,707)
Solicitor				
Personal services	101,555	102,897	103,000	103
Supplies	5,600	6,600	6,486	(114)
Other services and charges	6,550	7,150	6,808	(342)
	113,705	116,647	116,294	(353)
Total - Judicial	**2,507,137**	**2,645,904**	**2,621,584**	**(24,320)**
PUBLIC SAFETY				
Sheriff				
Personal services	1,852,459	1,895,044	1,822,392	(72,652)
Supplies	186,050	201,050	264,112	63,062
Other services and charges	99,000	110,000	116,493	6,493
Capital outlay	5,000	5,000	3,685	(1,315)
Debt service	10,567	10,567	10,056	(511)
	2,153,076	2,221,661	2,216,738	(4,923)

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, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
Jail				
Personal services	3,553,472	3,726,953	3,733,942	6,989
Supplies	523,000	570,000	574,645	4,645
Other services and charges	645,100	760,600	750,628	(9,972)
Capital outlay	5,000	5,000	1,643	(3,357)
	4,726,572	5,062,553	5,060,858	(1,695)
Alternative Sentencing				
Other services and charges	50,000	51,000	49,571	(1,429)
	50,000	51,000	49,571	(1,429)
Emergency Management Agency				
Personal services	76,770	78,492	78,565	73
Supplies	10,285	18,285	5,121	(13,164)
Other services and charges	17,175	17,175	26,491	9,316
Capital outlay	1,250	1,250	1,250	-
	105,480	115,202	111,427	(3,775)
Coroner				
Personal services	13,082	13,246	13,467	221
Supplies	70	70	-	(70)
Other services and charges	8,250	9,750	8,738	(1,012)
	21,402	23,066	22,205	(861)
Emergency Medical Services				
Personal services	1,819,065	1,855,365	1,838,635	(16,730)
Supplies	120,000	412,000	430,455	18,455
Other services and charges	159,400	159,400	156,757	(2,643)
Debt service	55,734	55,734	55,617	(117)
	2,154,199	2,482,499	2,481,464	(1,035)
Fire Department				
Personal services	859,537	870,333	873,023	2,690
Supplies	26,100	44,100	44,710	610
Other services and charges	122,352	122,652	118,260	(4,392)
Debt service	52,500	52,500	52,162	(338)
	1,060,489	1,089,585	1,088,155	(1,430)

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, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
Animal Control				
Personal services	54,069	54,648	51,190	(3,458)
Supplies	5,900	5,900	7,940	2,040
Other services and charges	4,750	4,750	1,772	(2,978)
	64,719	65,298	60,902	(4,396)
Total - Public Safety	**10,335,937**	**11,110,864**	**11,091,320**	**(19,544)**
PUBLIC WORKS				
Administration				
Personal services	638,767	648,676	615,978	(32,698)
Supplies	159,600	142,100	112,502	(29,598)
Other services and charges	175,800	200,800	237,289	36,489
Capital outlay	-	129,404	129,404	-
Debt service	116,449	126,729	84,863	(41,866)
	1,090,616	1,247,709	1,180,036	(67,673)
Equipment Maintenance				
Personal services	392,965	406,571	403,354	(3,217)
Supplies	11,200	11,200	12,810	1,610
Other services and charges	1,200	1,200	880	(320)
Debt Service	8,047	8,047	6,035	(2,012)
	413,412	427,018	423,079	(3,939)
Total - Public Works	**1,504,028**	**1,674,727**	**1,603,115**	**(71,612)**

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, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
HEALTH AND WELFARE				
Planning and Codes				
Personal services	282,195	307,653	307,262	(391)
Supplies	10,500	10,500	10,553	53
Other services and charges	20,630	31,930	27,122	(4,808)
	313,325	350,083	344,937	(5,146)
Vital Statistics				
Other services and charges	2,500	2,500	1,849	(651)
	2,500	2,500	1,849	(651)
Public Health Services				
Other services and charges	195,000	195,000	195,000	-
	195,000	195,000	195,000	-
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	13,000	15,000	14,171	(829)
	13,000	15,000	14,171	(829)
Animal Shelter				
Other services and charges	140,500	140,500	140,500	-
	140,500	140,500	140,500	-
Welfare Services				
Other services and charges	70,500	70,500	34,574	(35,926)
	70,500	70,500	34,574	(35,926)
Total - Health and Welfare	**797,789**	**836,547**	**793,995**	**(42,552)**
CULTURE AND RECREATION				
Recreation				
Personal services	464,846	464,423	448,123	(16,300)
Supplies	21,650	21,650	19,971	(1,679)
Other services and charges	452,150	472,850	490,501	17,651
	938,646	958,923	958,595	(328)

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, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
Library				
Other services and charges	243,000	243,000	243,000	-
	243,000	243,000	243,000	-
Total - Culture & Recreation	**1,181,646**	**1,201,923**	**1,201,595**	**(328)**
HOUSING AND DEVELOPMENT				
Conservation - Water Resources				
Other services and charges	950	950	950	-
	950	950	950	-
Farm and Home Agent				
Personal services	102,088	89,971	80,422	(9,549)
Supplies	7,050	7,050	4,870	(2,180)
Other services and charges	59,207	59,707	58,195	(1,512)
	168,345	156,728	143,487	(13,241)
Economic Development				
Other services and charges	32,775	79,375	79,325	(50)
	32,775	79,375	79,325	(50)
Total - Housing & Development	**202,070**	**237,053**	**223,762**	**(13,291)**
TOTAL EXPENDITURES	**20,076,265**	**22,141,535**	**21,155,358**	**(986,177)**
EXCESS OF REVENUES OVER EXPENDITURES	386,675	247,983	1,671,189	1,423,206
OTHER FINANCING SOURCES (USES)				
CAPITAL LEASE FINANCING	-	129,404	129,404	-
TRANSFERS IN	-	9,288	9,288	-
TRANSFERS (OUT)	(386,675)	(386,675)	(386,675)	-
TOTAL OTHER FINANCING SOURCES (USES)	(386,675)	(247,983)	(247,983)	-
NET CHANGE IN FUND BALANCE	-	-	1,423,206	1,423,206
FUND BALANCE, BEGINNING OF YEAR	-	-	1,181,330	1,181,330
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 2,604,536	$ 2,604,536

See independent auditors' report.

WARE COUNTY, GEORGIA
NOTES TO BUDGETARY COMPARISON SCHEDULES
For the Year Ended June 30, 2011

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 CDBG EDA Fund. The Capital Projects CDBG EDA Fund accounts for grant revenues that are being used for a public works project.

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 CDBG EDA FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Intergovernmental revenues	$ -	$ 1,800,000	$ 1,628,235	$ (171,765)
TOTAL REVENUES	-	1,800,000	1,628,235	(171,765)
EXPENDITURES				
Current				
Public works	-	1,800,000	1,628,235	(171,765)
TOTAL EXPENDITURES	-	1,800,000	1,628,235	(171,765)
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 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, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Intergovernmental revenues	$ -	$ -	$ 525,313	$ 525,313
Investment income	16,500	16,500	7,745	(8,755)
TOTAL REVENUES	16,500	16,500	533,058	516,558
EXPENDITURES				
Current				
Public works	2,420,866	2,420,866	1,219,635	(1,201,231)
TOTAL EXPENDITURES	2,420,866	2,420,866	1,219,635	(1,201,231)
EXCESS OF REVENUES OVER EXPENDITURES	(2,404,366)	(2,404,366)	(686,577)	1,717,789
FUND BALANCE AT BEGINNING OF YEAR	2,404,366	2,404,366	3,905,608	1,501,242
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 3,219,031	$ 3,219,031

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, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Taxes	$ 4,809,000	$ 4,809,000	$ 4,952,488	$ 143,488
Investment income	6,800	6,800	6,502	(298)
TOTAL REVENUES	4,815,800	4,815,800	4,958,990	143,190
EXPENDITURES				
Current				
Public works	8,047,907	8,047,907	1,578,058	(6,469,849)
TOTAL EXPENDITURES	8,047,907	8,047,907	1,578,058	(6,469,849)
EXCESS OF REVENUES OVER EXPENDITURES	(3,232,107)	(3,232,107)	3,380,932	6,613,039
FUND BALANCE AT BEGINNING OF YEAR	3,232,107	3,232,107	2,761,224	(470,883)
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 6,142,156	$ 6,142,156

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.

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.

CDBG Streets – To account for grant funds provided for infrastructure improvements.

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

WARE COUNTY, GEORGIA
ALL NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2011

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash	$ 1,044,168	$ 1,062,877	$ 2,107,045
Certificate of deposit	192,000	-	192,000
Due from other governments	56,097	172,988	229,085
Interfund receivable	1,375	10,000	11,375
Accounts receivable	55,228	-	55,228
TOTAL ASSETS	$ 1,348,868	$ 1,245,865	$ 2,594,733
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	$ 18,255	$ 252,206	$ 270,461
Accrued liabilities	3,005	-	3,005
Due to other governments	1,996	-	1,996
Deferred revenue	35,554	-	35,554
TOTAL LIABILITIES	58,810	252,206	311,016
Fund Balance			
Restricted for drug education and treatment	402,325	-	402,325
Restricted for fire protection	54,068	-	54,068
Restricted for capital projects	61,815	993,659	1,055,474
Restricted for jail operations	241,020	-	241,020
Restricted for drug enforcement operations	58,938	-	58,938
Restricted for law library	161,359	-	161,359
Restricted for victim assistance	310,533	-	310,533
TOTAL FUND BALANCE	1,290,058	993,659	2,283,717
TOTAL LIABILITIES AND FUND BALANCE	$ 1,348,868	$ 1,245,865	$ 2,594,733

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, 2011

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
REVENUES			
Intergovernmental revenues	$ 239,655	$ 733,790	$ 973,445
Charges for services	557,791	-	557,791
Fines and forfeitures	297,773	-	297,773
Investment income	4,638	474	5,112
Miscellaneous income	36,209	7,500	43,709
TOTAL REVENUES	1,136,066	741,764	1,877,830
EXPENDITURES			
Current			
General government			
Legislative and executive	448	-	448
Judicial	286,130	-	286,130
Public safety	688,586	-	688,586
Public works	4,860	-	4,860
Health and welfare	66,185	-	66,185
Culture and recreation	7,971	-	7,971
Capital outlay	-	916,144	916,144
TOTAL EXPENDITURES	1,054,180	916,144	1,969,876
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	81,886	(174,380)	(92,494)
OTHER FINANCING SOURCES:			
TRANSFERS IN	12,000	-	12,000
TRANSFERS OUT	(21,288)	-	(21,288)
TOTAL OTHER FINANCING SOURCES	(9,288)	-	(9,288)
REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES	72,598	(174,380)	(101,782)
FUND BALANCE BEGINNING OF YEAR	1,217,460	1,168,039	2,385,499
FUND BALANCE, END OF YEAR	$ 1,290,058	$ 993,659	$ 2,283,717

See independent auditors' report.

WARE COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2011

	Jail Fee Fund	Drug Court	Sheriff's Drug & Equipment	Drug Abuse & Treatment	Supplemental Juvenile Service	Jail Commissary
ASSETS						
Cash	$ 42,927	$ 176,998	$ 18,286	$ 20,293	$ 785	$ 169,574
Certificates of deposit	-	192,000	-	-	-	-
Due from other governments	-	11,353	-	3,143	-	-
Interfund receivable	-	-	-	-	-	-
Accounts receivable	11,681	1,683	-	2,097	-	28,308
TOTAL ASSETS	$ 54,608	$ 382,034	$ 18,286	$ 25,533	$ 785	$ 197,882
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 11,470	$ 5,153	$ -	$ 89	$ -	$ -
Accrued liabilities	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
TOTAL LIABILITIES	11,470	5,153	-	89	-	-
FUND BALANCES						
Restricted for drug education and treatment	-	376,881	-	25,444	-	-
Restricted for fire protection	-	-	-	-	-	-
Restricted for capital projects	-	-	-	-	-	-
Restricted for jail operations	43,138	-	-	-	-	197,882
Restricted for drug enforcement operations	-	-	18,286	-	-	-
Restricted for law library	-	-	-	-	-	-
Restricted for victim assistance	-	-	-	-	785	-
TOTAL FUND BALANCES	43,138	376,881	18,286	25,444	785	197,882
TOTAL LIABILITIES AND FUND BALANCES	$ 54,608	$ 382,034	$ 18,286	$ 25,533	$ 785	$ 197,882

See independent auditors' report.

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
$ 155,536	$ 61,815	$ 37,412	$ 258,075	$ 47,192	$ 30,861	$ 1,207	$ 23,207	$ 1,044,168
-	-	-	-	-	-	-	-	192,000
-	-	3,309	3,877	-	-	34,415	-	56,097
-	-	-	-	-	-	1,375	-	1,375
5,852	-	-	174	5,433	-	-	-	55,228
$ 161,388	$ 61,815	$ 40,721	$ 262,126	$ 52,625	$ 30,861	$ 36,997	$ 23,207	$ 1,348,868
$ 29	$ -	$ 69	$ 2	$ -	$ -	$ 1,443	$ -	$ 18,255
-	-	-	1,792	1,213	-	-	-	3,005
-	-	-	1,996	-	-	-	-	1,996
-	-	-	-	-	-	35,554	-	35,554
29	-	69	3,790	1,213	-	36,997	-	58,810
-	-	-	-	-	-	-	-	402,325
-	-	-	-	-	30,861	-	23,207	54,068
-	61,815	-	-	-	-	-	-	61,815
-	-	-	-	-	-	-	-	241,020
-	-	40,652	-	-	-	-	-	58,938
161,359	-	-	-	-	-	-	-	161,359
-	-	-	258,336	51,412	-	-	-	310,533
161,359	61,815	40,652	258,336	51,412	30,861	-	23,207	1,290,058
$ 161,388	$ 61,815	$ 40,721	$ 262,126	$ 52,625	$ 30,861	$ 36,997	$ 23,207	$ 1,348,868

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, 2011

	Jail Fee Fund	Drug Court	Sheriff's Drug & Equipment Fund	Drug Abuse & Treatment	Supplemental Juvenile Service	Jail Commissary
REVENUES						
Intergovernmental revenues	$ -	$ 107,785	$ -	$ -	$ -	$ -
Charges for services	-	77,344	-	-	-	480,447
Fines and forfeitures	92,592	-	12,956	32,441	-	-
Investment income	106	2,416	4	37	2	1,318
Miscellaneous income	-	100	32,600	-	-	-
TOTAL REVENUES	92,698	187,645	45,560	32,478	2	481,765
EXPENDITURES						
Current						
General Government						
Legislative and executive	-	-	-	-	-	-
Judicial	-	131,297	-	-	213	-
Public safety	101,017	-	68,227	-	-	455,072
Public works	-	-	-	-	-	-
Health and welfare	-	-	-	17,403	-	-
Culture and recreation	-	-	-	-	-	-
TOTAL EXPENDITURES	101,017	131,297	68,227	17,403	213	455,072
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(8,319)	56,348	(22,667)	15,075	(211)	26,693
OTHER FINANCING SOURCES (USES):						
TRANSFER IN	-	12,000	-	-	-	-
TRANSFER OUT	-	-	-	(12,000)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	12,000	-	(12,000)	-	-
REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(8,319)	68,348	(22,667)	3,075	(211)	26,693
BEGINNING FUND BALANCE	51,457	308,533	40,953	22,369	996	171,189
FUND BALANCE, END OF YEAR	$ 43,138	$ 376,881	$ 18,286	$ 25,444	$ 785	$ 197,882

See independent auditors' report.

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
$ -	$ -	$ -	$ -	$ -	$ -	$ 131,870	$ -	$ 239,655
-	-	-	-	-	-	-	-	557,791
38,247	-	28,081	52,660	40,796	-	-	-	297,773
-	111	71	522	24	15	-	12	4,638
-	9	-	-	-	3,500	-	-	36,209
38,247	120	28,152	53,182	40,820	3,515	131,870	12	1,136,066
-	-	-	-	-	-	448	-	448
12,902	-	11,800	78,743	37,455	-	13,720	-	286,130
-	-	-	-	-	3,321	60,949	-	688,586
-	4,860	-	-	-	-	-	-	4,860
-	-	-	-	-	-	48,782	-	66,185
-	-	-	-	-	-	7,971	-	7,971
12,902	4,860	11,800	78,743	37,455	3,321	131,870	-	1,054,180
25,345	(4,740)	16,352	(25,561)	3,365	194	-	12	81,886
-	-	-	-	-	-	-	-	12,000
-	-	(9,288)	-	-	-	-	-	(21,288)
-	-	(9,288)	-	-	-	-	-	(9,288)
25,345	(4,740)	7,064	(25,561)	3,365	194	-	12	72,598
136,014	66,555	33,588	283,897	48,047	30,667	-	23,195	1,217,460
$ 161,359	$ 61,815	$ 40,652	$ 258,336	$ 51,412	$ 30,861	$ -	$ 23,207	$ 1,290,058

WARE COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 2011

	CDBG Streets	CDBG EIP	1998 SPLOST	Total Nonmajor Capital Projects Funds
ASSETS				
Cash	$ 30,000	$ -	$ 1,032,877	$ 1,062,877
Due from other government	-	-	172,988	172,988
Interfund receivable	-	-	10,000	10,000
TOTAL ASSETS	$ 30,000	$ -	$ 1,215,865	$ 1,245,865
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 30,000	$ -	$ 222,206	$ 252,206
TOTAL LIABILITIES	30,000	-	222,206	252,206
FUND BALANCES				
Restricted for capital projects	-	-	993,659	993,659
TOTAL FUND BALANCES	-	-	993,659	993,659
TOTAL LIABILITIES AND FUND BALANCES	$ 30,000	$ -	$ 1,215,865	$ 1,245,865

See independent auditors' report.

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, 2011

	CDBG Streets	CDBG EIP	1998 SPLOST	Total Nonmajor Capital Projects Funds
REVENUES				
Intergovernmental revenues	$ 263,790	$ 470,000	$ -	$ 733,790
Investment income	-	-	474	474
Miscellaneous income	-	-	7,500	7,500
TOTAL REVENUES	263,790	470,000	7,974	741,764
EXPENDITURES				
Current:				
Public works	30,000	-	182,354	212,354
Capital outlay	233,790	470,000	-	703,790
TOTAL EXPENDITURES	263,790	470,000	182,354	916,144
EXCESS OF REVENUES OVER EXPENDITURES	-	-	(174,380)	(174,380)
FUND BALANCE, BEGINNING OF YEAR	-	-	1,168,039	1,168,039
FUND BALANCE, END OF YEAR	$ -	$ -	$ 993,659	$ 993,659

See independent auditors' report.

WARE COUNTY, GEORGIA
JAIL FEE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ 84,900	$ 95,500	$ 92,592	$ (2,908)
Investment income	100	100	106	6
TOTAL REVENUES	85,000	95,600	92,698	(2,902)
EXPENDITURES				
Current:				
Public safety	85,000	105,600	101,017	(4,583)
TOTAL EXPENDITURES	85,000	105,600	101,017	(4,583)
EXCESS OF REVENUES (UNDER) EXPENDITURES	-	(10,000)	(8,319)	1,681
FUND BALANCE AT BEGINNING OF YEAR	-	10,000	51,457	41,457
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 43,138	$ 43,138

See independent auditors' report.

WARE COUNTY, GEORGIA
DRUG COURT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Intergovernmental revenues	$ 3,000	$ 132,912	$ 107,785	$ (25,127)
Charges for services	48,600	48,600	77,344	28,744
Investment income	750	750	2,416	1,666
Miscellaneous	-	-	100	100
TOTAL REVENUES	52,350	182,262	187,645	5,383
EXPENDITURES				
Current:				
Judicial	64,350	194,262	131,297	(62,965)
TOTAL EXPENDITURES	64,350	194,262	131,297	(62,965)
EXCESS OF REVENUES OVER EXPENDITURES	(12,000)	(12,000)	56,348	68,348
OTHER FINANCING SOURCES (USES)				
TRANSFER IN	12,000	12,000	12,000	-
TOTAL OTHER FINANCING SOURCES (USES)	12,000	12,000	12,000	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	68,348	68,348
FUND BALANCE AT BEGINNING OF YEAR	-	-	308,533	308,533
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 376,881	$ 376,881

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, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ 40,350	$ 40,350	$ 12,956	$ (27,394)
Investment income	850	850	4	(846)
Miscellaneous	-	27,500	32,600	5,100
TOTAL REVENUES	41,200	68,700	45,560	(23,140)
EXPENDITURES				
Current:				
Public safety	41,200	45,700	45,828	128
Capital outlay	-	23,000	22,399	(601)
TOTAL EXPENDITURES	41,200	68,700	68,227	(473)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(22,667)	(22,667)
FUND BALANCE AT BEGINNING OF YEAR	-	-	40,953	40,953
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 18,286	$ 18,286

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, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ 27,500	$ 27,500	$ 32,441	$ 4,941
Investment income	75	75	37	(38)
TOTAL REVENUES	27,575	27,575	32,478	4,903
EXPENDITURES				
Current:				
Health and welfare	19,200	19,200	17,403	(1,797)
TOTAL EXPENDITURES	19,200	19,200	17,403	(1,797)
EXCESS OF REVENUES OVER EXPENDITURES	8,375	8,375	15,075	6,700
OTHER FINANCING SOURCES (USES)				
TRANSFER OUT	(12,000)	(12,000)	(12,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	(12,000)	(12,000)	(12,000)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(3,625)	(3,625)	3,075	6,700
FUND BALANCE AT BEGINNING OF YEAR	3,625	3,625	22,369	18,744
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 25,444	$ 25,444

See independent auditors' report.

WARE COUNTY, GEORGIA
SUPPLEMENTAL JUVENILE SERVICES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Charges for services	$ 100	$ 100	$ -	$ (100)
Investment income	5	5	2	(3)
TOTAL REVENUES	105	105	2	(103)
EXPENDITURES				
Current:				
General government				
Judicial	1,000	1,000	213	(787)
TOTAL EXPENDITURES	1,000	1,000	213	(787)
EXCESS OF REVENUES (UNDER) EXPENDITURES	(895)	(895)	(211)	(684)
FUND BALANCE AT BEGINNING OF YEAR	895	895	996	101
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 785	$ (785)

See independent auditors' report.

WARE COUNTY, GEORGIA
JAIL COMMISSARY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Charges for services	$ 378,500	$ 454,000	$ 480,447	$ 26,447
Investment income	1,500	1,500	1,318	(182)
TOTAL REVENUES	380,000	455,500	481,765	26,265
EXPENDITURES				
Current:				
Public safety	380,000	455,500	455,072	(428)
TOTAL EXPENDITURES	380,000	455,500	455,072	(428)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	26,693	26,693
FUND BALANCE AT BEGINNING OF YEAR	-	-	171,189	171,189
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 197,882	$ 197,882

See independent auditors' report.

WARE COUNTY, GEORGIA
LAW LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ 33,200	$ 33,200	$ 38,247	$ 5,047
TOTAL REVENUES	33,200	33,200	38,247	5,047
EXPENDITURES				
Current:				
General government				
Judicial	33,200	33,200	12,902	(20,298)
TOTAL EXPENDITURES	33,200	33,200	12,902	(20,298)
EXCESS OF REVENUES (UNDER) EXPENDITURES	-	-	25,345	25,345
FUND BALANCE AT BEGINNING OF YEAR	-	-	136,014	136,014
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 161,359	$ 161,359

See independent auditors' report.

WARE COUNTY, GEORGIA
TIMBER SALES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Investment income	$ 100	$ 100	$ 111	$ 11
Miscellaneous income	25,000	25,000	9	(24,991)
TOTAL REVENUES	25,100	25,100	120	(24,980)
EXPENDITURES				
Current:				
Public works	25,100	25,100	4,860	(20,240)
TOTAL EXPENDITURES	25,100	25,100	4,860	(20,240)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(4,740)	(4,740)
FUND BALANCE AT BEGINNING OF YEAR	-	-	66,555	66,555
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 61,815	$ 66,555

See independent auditors' report.

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, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ 19,500	$ 25,000	$ 28,081	$ 3,081
Investment income	200	200	71	(129)
TOTAL REVENUES	19,700	25,200	28,152	2,952
EXPENDITURES				
Current:				
General Government				
Judicial	1,700	15,200	11,800	(3,400)
TOTAL EXPENDITURES	1,700	15,200	11,800	(3,400)
EXCESS OF REVENUES (UNDER) EXPENDITURES	18,000	10,000	16,352	6,352
OTHER FINANCING SOURCES (USES)				
TRANSFER OUT	(18,000)	(10,000)	(9,288)	(712)
TOTAL OTHER FINANCING SOURCES (USES)	(18,000)	(10,000)	(9,288)	(712)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	7,064	7,064
FUND BALANCE AT BEGINNING OF YEAR	-	-	33,588	33,588
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 40,652	$ 40,652

See independent auditors' report.

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, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Intergovernmental revenues	$ 50,000	$ 50,000	$ -	$ (50,000)
Fines and forfeitures	55,005	55,005	52,660	(2,345)
Investment income	800	800	522	(278)
TOTAL REVENUES	105,805	105,805	53,182	(52,623)
EXPENDITURES				
Current:				
General Government				
Judicial	105,805	105,805	78,743	(27,062)
TOTAL EXPENDITURES	105,805	105,805	78,743	(27,062)
EXCESS OF REVENUES (UNDER) EXPENDITURES	-	-	(25,561)	(25,561)
FUND BALANCE AT BEGINNING OF YEAR	-	-	283,897	283,897
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 258,336	$ 258,336

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, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ 37,500	$ 37,500	$ 40,796	$ 3,296
Investment income	25	25	24	(1)
TOTAL REVENUES	37,525	37,525	40,820	3,295
EXPENDITURES				
Current:				
General Government				
Judicial	37,525	37,525	37,455	(70)
TOTAL EXPENDITURES	37,525	37,525	37,455	(70)
EXCESS OF REVENUES (UNDER) EXPENDITURES	-	-	3,365	3,365
FUND BALANCE AT BEGINNING OF YEAR	-	-	48,047	48,047
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 51,412	$ 51,412

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, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Investment income	$ 15	$ 15	$ 15	$ -
Miscellaneous	-	-	3,500	3,500
TOTAL REVENUES	15	15	3,515	3,500
EXPENDITURES				
Current:				
Public safety	29,081	29,081	3,321	(25,760)
TOTAL EXPENDITURES	29,081	29,081	3,321	(25,760)
EXCESS OF REVENUES (UNDER) EXPENDITURES	(29,066)	(29,066)	194	29,260
FUND BALANCE AT BEGINNING OF YEAR	29,066	29,066	30,667	1,601
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 30,861	$ 30,861

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, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Intergovernmental revenues	$ 150,599	$ 156,369	$ 131,870	$ (24,499)
TOTAL REVENUES	150,599	156,369	131,870	(24,499)
EXPENDITURES				
Current:				
General Government				
Legislative and executive	-	-	448	448
Judicial	34,500	34,500	13,720	(20,780)
Public safety	64,599	70,369	60,949	(9,420)
Health and welfare	51,500	51,500	48,782	(2,718)
Culture and recreation	-	-	7,971	7,971
TOTAL EXPENDITURES	150,599	156,369	131,870	(32,918)
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, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Investment income	$ 10	$ 10	$ 12	$ 2
TOTAL REVENUES	10	10	12	2
EXPENDITURES				
Current:				
Public safety	23,192	23,192	-	(23,192)
TOTAL EXPENDITURES	23,192	23,192	-	(23,192)
EXCESS OF REVENUES (UNDER) EXPENDITURES	(23,182)	(23,182)	12	23,194
FUND BALANCE AT BEGINNING OF YEAR	23,182	23,182	23,195	13
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 23,207	$ 23,207

See independent auditors' report.

WARE COUNTY, GEORGIA
CAPITAL PROJECTS
CDBG STREETS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Intergovernmental revenue	$ 276,632	$ 276,632	$ 263,790	$ (12,842)
TOTAL REVENUES	276,632	276,632	263,790	(12,842)
EXPENDITURES				
Current:				
Public works	276,632	276,632	263,790	(12,842)
TOTAL EXPENDITURES	276,632	276,632	263,790	(12,842)
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
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For The Year Ended June 30, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Intergovernmental income	$ -	$ 500,000	$ 470,000	$ (30,000)
TOTAL REVENUES	-	500,000	470,000	(30,000)
EXPENDITURES				
Current:				
Public works	-	500,000	470,000	(30,000)
TOTAL EXPENDITURES	-	500,000	470,000	(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 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, 2011

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Investment income	$ 500	$ 500	$ 474	$ (26)
Miscellaneous income	-	-	7,500	7,500
TOTAL REVENUES	500	500	7,974.00	7,474
EXPENDITURES				
Capital outlay	1,157,942	1,157,942	182,354	(975,588)
TOTAL EXPENDITURES	1,157,942	1,157,942	182,354	(975,588)
EXCESS OF REVENUES (UNDER) EXPENDITURES	(1,157,442)	(1,157,442)	(174,380)	983,062
FUND BALANCE AT BEGINNING OF YEAR	1,157,442	1,157,442	1,168,039	10,597
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 993,659	$ 993,659

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, 2011

	Workers Compensation Fund	Health Fund	Total
ASSETS			
Current Assets			
Cash	$ 237,620	$ 135,953	$ 373,573
Receivables (net of allowance for doubtful accounts):			
Accounts	7,277	-	7,277
Prepaid expenses	71,775	-	71,775
TOTAL ASSETS	316,672	135,953	452,625
LIABILITIES			
Current Liabilities			
Accounts payable	19,612	3,171	22,783
Accrued expenses	-	6,214	6,214
TOTAL LIABILITIES	19,612	9,385	28,997
NET ASSETS			
Restricted for workers compensation claims	297,060	-	297,060
Restricted for health claims	-	126,568	126,568
TOTAL NET ASSETS	$ 297,060	$ 126,568	$ 423,628

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, 2011

	Workers Compensation Fund	Health Fund	Total
OPERATING REVENUES			
Charges for services	$ 403,188	$ 3,570,780	$ 3,973,968
Contributions	-	165,989	165,989
Miscellaneous	7,277	-	7,277
TOTAL OPERATING REVENUES	410,465	3,736,769	4,147,234
OPERATING EXPENSES			
Claims paid	149,110	1,698,016	1,847,126
Other services and charges	115,540	1,923,856	2,039,396
TOTAL OPERATING EXPENSES	264,650	3,621,872	3,886,522
OPERATING INCOME (LOSS)	145,815	114,897	260,712
NON-OPERATING REVENUES (EXPENSES)			
Interest revenue	324	374	698
TOTAL NON-OPERATING REVENUES (EXPENSES)	324	374	698
CHANGE IN NET ASSETS	146,139	115,271	261,410
NET ASSETS AT BEGINNING OF YEAR	150,921	11,297	162,218
NET ASSETS AT END OF YEAR	$ 297,060	$ 126,568	$ 423,628

See independent auditors' report.

WARE COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For The Year Ending June 30, 2011

	Workers Compensation Fund	Health Fund	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows From Operating Activities			
Cash received from customers	$ 403,351	$ 3,766,351	$ 4,169,702
Cash received from interfund transactions	-	248,653	248,653
Cash payments for claims paid	(149,110)	(2,008,219)	(2,157,329)
Cash payments for other services and charges	(115,561)	(1,927,027)	(2,042,588)
Net Cash Provided by (Used for) Operating Activities	138,680	79,758	218,438
Cash Flows From Investing Activities			
Cash received from interest	324	374	698
Net Cash Flows Provided By Investing Activities	324	374	698
Net Increase in Cash	139,004	80,132	219,136
Cash at Beginning of Year	98,616	55,821	154,437
Cash at End of Year	$ 237,620	$ 135,953	$ 373,573

See independent auditors' report.

WARE COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For The Year Ending June 30, 2011

	Workers Compensation Fund	Health Fund	Total
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities			
Operating Income (Loss)	$ 145,815	$ 114,897	$ 260,712
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	(7,114)	29,582	22,468
(Increase) decrease in prepaid expenses	(7,530)	-	(7,530)
(Increase) decrease in interfund receivable	-	248,653	248,653
Increase (decrease) in accounts payable	7,509	3,171	10,680
Increase (decrease) in accrued expenses	-	(316,545)	(316,545)
Net Cash Provided By (Used For) Operating Activities	$ 138,680	$ 79,758	$ 218,438

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.

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WARE COUNTY, GEORGIA
AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES
June 30, 2011

	AGENCY FUNDS			
	OFFICE OF TAX COMMISSIONER	CLERK OF COURT	MAGISTRATE COURT	OFFICE OF SHERIFF
ASSETS				
Cash	$ 365,694	$ 146,178	$ 67,535	$ 129,002
TOTAL ASSETS	$ 365,694	$ 146,178	$ 67,535	$ 129,002
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Due to other governments	$ 89,866	$ 33,343	$ -	$ -
Due to others	275,828	112,835	67,535	129,002
TOTAL LIABILITIES	365,694	146,178	67,535	129,002
NET ASSETS	$ -	$ -	$ -	$ -

See independent auditors' report.

PROBATE COURT	JUVENILE COURT	TOTAL
$ 509,202	$ 9,058	$ 1,226,669
$ 509,202	$ 9,058	$ 1,226,669
$ -	$ -	$ 123,209
509,202	9,058	1,103,460
509,202	9,058	1,226,669
$ -	$ -	$ -

WARE COUNTY, GEORGIA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABIILTIES
For The Year Ending June 30, 2011

	Balance July 1, 2010	Additions	Deductions	Balance June 30, 2011
OFFICE OF TAX COMMISSIONER				
ASSETS				
Cash	$ 242,125	$ 29,713,460	$ 29,589,891	$ 365,694
TOTAL ASSETS	$ 242,125	$ 29,713,460	$ 29,589,891	$ 365,694
LIABILITIES				
Due to other governments	$ 15,262	$ 16,701,444	$ 16,626,840	$ 89,866
Due to others	139,291	13,012,016	12,875,479	275,828
TOTAL LIABILITIES	$ 154,553	$ 29,713,460	$ 29,502,319	$ 365,694
CLERK OF COURT				
ASSETS				
Cash	$ 197,719	$ 1,739,423	$ 1,790,964	$ 146,178
TOTAL ASSETS	$ 197,719	$ 1,739,423	$ 1,790,964	$ 146,178
LIABILITIES				
Due to other governments	$ 61,625	$ 808,618	$ 836,900	$ 33,343
Due to others	136,094	930,805	954,064	112,835
TOTAL LIABILITIES	$ 197,719	$ 1,739,423	$ 1,790,964	$ 146,178
MAGISTRATE COURT				
ASSETS				
Cash	$ 68,420	$ 569,129	$ 570,014	$ 67,535
TOTAL ASSETS	$ 68,420	$ 569,129	$ 570,014	$ 67,535
LIABILITIES				
Due to other governments	$ -	$ 65,578	$ 65,578	$ -
Due to others	68,420	503,551	504,436	67,535
TOTAL LIABILITIES	$ 68,420	$ 569,129	$ 570,014	$ 67,535

See independent auditors' report.

WARE COUNTY, GEORGIA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABIILTIES - CONTINUED
For The Year Ending June 30, 2011

	Balance July 1, 2010	Additions	Deductions	Balance June 30, 2011
OFFICE OF SHERIFF				
ASSETS				
Cash	$ 242,147	$ 1,551,039	$ 1,664,184	$ 129,002
TOTAL ASSETS	$ 242,147	$ 1,551,039	$ 1,664,184	$ 129,002
LIABILITIES				
Due to other governments	$ 25	$ -	$ 25	$ -
Due to others	242,122	1,551,039	1,664,159	129,002
TOTAL LIABILITIES	$ 242,147	$ 1,551,039	$ 1,664,184	$ 129,002
PROBATE COURT				
ASSETS				
Cash	$ 462,949	$ 137,354	$ 91,101	$ 509,202
TOTAL ASSETS	$ 462,949	$ 137,354	$ 91,101	$ 509,202
LIABILITIES				
Due to others	$ 462,949	$ 137,354	$ 91,101	$ 509,202
TOTAL LIABILITIES	$ 462,949	$ 137,354	$ 91,101	$ 509,202
JUVENILE COURT				
ASSETS				
Cash	$ 6,514	$ 4,111	$ 1,567	$ 9,058
TOTAL ASSETS	$ 6,514	$ 4,111	$ 1,567	$ 9,058
LIABILITIES				
Due to others	$ 6,514	$ 4,111	$ 1,567	$ 9,058
TOTAL LIABILITIES	$ 6,514	$ 4,111	$ 1,567	$ 9,058

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, 2011

	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Roads, Streets, and Bridges	$16,250,000	$13,900,908	$12,721,139	$ 182,354	$12,903,493	92.82%
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	$29,601,144	$28,421,375	$ 182,354	$28,603,729	

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, 2011

	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Roads, Streets, and Bridges	$12,500,000	$27,889,765	$ 24,040,884	$1,219,576	$25,260,460	90.57%
Recreation	6,000,000	6,390,706	6,338,699	59	6,338,758	99.19%
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	599,890	-	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	$44,985,519	$ 41,069,911	$1,219,635	$42,289,546	

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, 2011

	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	$1,318,184	$ 497,071	$ 1,815,255	30.25%
Fire Equipment & Facility Improvements	4,000,000	3,000,000	2,309,646	295,646	2,605,292	86.84%
Pursuit Vehicles, Ambulances & Public Work Equipmen	2,000,000	1,655,000	1,182,159	195,528	1,377,687	83.24%
Retirement of Lease-Purchase Obligation For Courthouse Improvements	2,000,000	1,000,000	305,768	152,884	458,652	45.87%
Courthouse & County Administration Property Acquisition and Demolition	2,125,000	2,125,000	1,074,965	302,195	1,377,160	64.81%
Courthouse Security Facilities	875,000	875,000	305,049	1,160	306,209	35.00%
Renovation of City Auditorium*	1,000,000	-	-	-	-	0.00%
Debt Retirement or Construction of Administrative Building and Design Cost	9,500,000	9,500,000	2,115	109,007	111,122	1.17%
Construction of Multi-purpose Recreation Building	5,000,000	5,000,000	260,454	24,567	285,021	5.70%
Spec Building / Construction and Infrastructure for Economic Development	2,000,000	2,000,000	-	-	-	0.00%
Totals	$39,593,188	$31,155,000	$6,758,340	$1,578,058	$ 8,336,398	

* - The percentage of SPLOST was increased to include the City Auditorium project in the City of Waycross direct funds. The City will manage this project and pay for it from the additional SPLOST funds they receive each month as their share of SPLOST receipts.

See independent auditors' report.

SOURCE and APPLICATION OF FUNDS SCHEDULE
Community Development Block Grant

Ware County, Georgia

08p-y-148-1-5078

For the Period Ending: June 30, 2011
Cumulative

I. Total Fiscal Year 2009 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 2009 CDBG Funds held by Recipient:	$	-

See independent auditors' report.

SOURCE and APPLICATION OF FUNDS SCHEDULE
Community Development Block Grant

Ware County, Georgia

09q-y-148-1-5220

For the Period Ending: June 30, 2011
Cumulative

I. Total Fiscal Year 2009 CDBG Funds Awarded to Recipient:	$ 500,000
II. Total Amount of Drawdown by Recipient from DCA:	$ 470,000
III. Less: CDBG Funds Expended by Recipient:	$ 470,000
IV. Amount of Fiscal Year 2009 CDBG Funds held by Recipient:	$ -

See independent auditors' report.

COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
PROJECT COST SCHEDULE

Recipient: Ware County, Georgia

Grant #: 08p-y-148-1-5078

For the Period Ending: June 30, 2011

Program Activity	CDBG Activity Number	Latest Approved Budget	Accumulative CDBG Expenditures To Date	Accumulative Expenditures To Date (Other Funds)	Grand Total of Expenditures To Date	Questioned Costs
Street 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 #: 09q-y-148-1-5220

For the Period Ending: June 30, 2011

Program Activity	CDBG Activity Number	Latest Approved Budget	Accumulative CDBG Expenditures To Date	Accumulative Expenditures To Date (Other Funds)	Grand Total of Expenditures To Date	Questioned Costs
Public Facilities and Improvemen	E-17B-00	$ 435,016	$ 435,016	$ -	$ 435,016	$ -
Engineering	T-17B-00	$ 34,984	$ 34,984	$ -	$ 34,984	$ -
Administration	A-21A-00	$ 30,000	$ -	$ -	$ -	$ -
TOTAL		$ 500,000	$ 470,000	$ -	$ 470,000	$ -

See independent auditors' report.

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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, 2011 which collectively comprise the County's basic financial statements and have issued our report thereon, dated March 30, 2012. 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 2.82% and 36.89%, 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 .94% and .41% 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 and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

To the Board of Commissioners
Ware County, Georgia

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and responses as item 2011-1 that we consider to be significant deficiencies in internal control over financial reporting. 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.

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.*

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 Ware County, Georgia's response and, accordingly, we express no opinion on it.

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
March 30, 2012

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Commissioners
Ware County, Georgia

Compliance

We have audited the compliance of Ware County, Georgia with the types of compliance requirements described in the US. Office of Management and Budget (OMB) Circular,A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2011. Ware County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and responses. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Ware County, Georgia's management. Our responsibility is to express an opinion on Ware County, Georgia's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Ware County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Ware County, Georgia's compliance with those requirements.

In our opinion, Ware County, Georgia complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2011.

To the Board of Commissioners
Ware County, Georgia

Internal Control Over Compliance

The management of Ware County, Georgia is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Ware County, Georgia's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Ware County, Georgia's internal control over compliance.

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

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

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
March 30, 2012

WARE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
Year Ended June 30, 2011

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

Federal Awards

Internal control over major programs Material weaknesses identified?	_____ Yes __X__ No
Significant deficiencies identified not considered to be material weaknesses?	_____ Yes __X__ None reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?	_____ Yes __X__ No

Identification of major programs:

CFDA Number	Name of Federal Program
14.218	Community Development Block Grant

Dollar threshold used to distinguish between Type A and Type B programs:	$300,000
Auditee considered a low risk auditee	_____ Yes __X__No

WARE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
Year Ended June 30, 2011

Section II – Financial Statement Findings

Current Year Findings

Significant Deficiencies – Not Considered a Material Weakness

2011-1 - 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.

2011-1 - 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.

2011-1 – 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.

2011-1 – 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.

2011-1 – 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.

2011-1 – Management Response

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

Prior Year Findings

Finding 2011-1 was reported in the prior year.

WARE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2011

	Federal CFDA Number	Pass Through Grantor Number	Federal Expenditures
Department of Housing and Urban Development			
Pass Through the Georgia Department of Community Affairs			
Community Development Block Grant/Entitlement Grants	14.218	09q-y-148-1-5220	470,000
Community Development Block Grant/Entitlement Grants	14.218	08p-y-148-1-5078	246,632
Total Department of Housing and Urban Development			716,632
Department of Justice			
Pass Through the Council of Juvenile Court Judges of Georgia			
Juvenile Accountability Incentive Block Grant	16.523	07B-ST-0001/JB-07ST-004	1,522
Juvenile Accountability Incentive Block Grant	16.523	JB-07ST-004/JB-08ST-0002	8,770
Public Safety Partnership and Community Policing Grants	16.710	2004BUBX04023559	3,735
Pass Through the Criminal Justice Coordinating Council			
Recovery Act - Edward Byrne Memorial Justice Assistance	16.803	B82-8-159	90,406
Total Department of Justice			104,433
Department of Health and Human Services			
Pass Through the Southeast Georgia Agency on Aging			
Special Programs for the Aging, Title III, Part C, Nutrition	93.045	AAA-2011-33	37,331
Total Department of Health & Human Services			37,331
Department of Homeland Security			
Federal Emergency Management Agency			
Pass Through the Georgia Emergency Management Agency			
Fire Management Assistance Grant	97.046	N/A	380,395
Total Department of Homeland Security			380,395
Total Expenditures of Federal Awards			$ 1,238,791

WARE COUNTY, GEORGIA
NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

NOTE 1. GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of Ware County, Georgia (the "County"). The County receives pass-through financial assistance from several state agencies.

NOTE 2. REPORTING ENTITY

The authoritative criteria for determining the programs, organizations and functions of government included in the financial statements of the County are as follows: oversight responsibility, including selection of governing authority, designation of management, and ability to significantly influence operations; accountability for fiscal matters, including budget, surplus/deficits, debt, fiscal management and revenue characteristics; scope of public service; and special financial relationships.

NOTE 3. BASIS OF ACCOUNTNG

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities.

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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, 2011 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, 2011 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
March 30, 2012

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Ware County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended June 30, 2011

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:				$ 194,203
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:				296,248
8	Total Line 3 plus Line 7 (should equal UCOA Revenue Source 34.2500)				490,451
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, 2011

10	Investment Income (UCOA Revenue Source 36.1000 through 36.3000)		219
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		485
12	Total Revenues (total of all amounts reported on Lines 8 through 11)		$ 491,155
	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)	450,676
16b	Employee benefits	46-5-134(f)(3)	199,838
17	Cost of training of employees who work as dispatchers	46-5-134(f)(3)	2,269
18	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(4)	4,471
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

Ware County, Georgia
Annual Report of 9-1-1 Collections and Expenditures - Continued
For the Year Ended June 30, 2011

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)	998
20b	Purchase costs	46-5-134(f)(6)	-
20c	Maintenance costs	46-5-134(f)(6)	1,233
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		4,605
	Uniform expense		171
	Language interpreter		601
	Vehicle fuel and oil		477
	Advertising		592
	Line and administrative fees		94,272
	Utilities		9,471
	Dues and subscriptions		452
	Depreciation		20,145
	Radio service		855
24	Total Expenditures (total of all amounts reported on Lines 13 through 23 above)		$ 791,126

Ware County, Georgia
Annual Report of 9-1-1 Collections and Expenditures - Continued
For the Year Ended June 30, 2011

25	Transfers From Other Funds (identify by fund)	
	Ware County General Fund	$ 236,060
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)	(63,911)
29	Fund Balance - Beginning of Year	(218,169)
30	Fund Balance - End of Year	$ (282,080)

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 02/10/12

Print Name of Chief Elected Official Jimmy Brown

Title of Chief Elected Official County Commission Chairman

Signature of Chief Financial Officer _____ Date 02/10/12

Print Name of Chief Financial Officer Pam Gibson