FINANCIAL STATEMENTS AND ADDITIONAL INFORMATION





Ware County, Georgia



WARE COUNTY, GEORGIA

For the Fiscal Year Ended June 30, 2023

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WARE COUNTY, GEORGIA
FINANCIAL STATEMENTS AND ADDITIONAL INFORMATION
For the Year Ending June 30, 2023

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
of Ware County, Georgia
Waycross, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Ware County, Georgia, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the audit of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Ware County, Georgia, as of June 30, 2023, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Ware County Board of Health, a discretely presented component unit of Ware County, Georgia. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Ware County Board of Health, is based solely on the report of the other auditors.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 18, the County's management discovered an error in its financial statements for the year ended June 30, 2022, resulting in a misstatement of its liabilities for unearned revenues and due to other governments. The County corrected the error by recording a prior period adjustment to decrease governmental activities net position and governmental funds fund balance $2,020,932. Our opinion is not modified with respect to these matters.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Ware County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, the combining fiduciary fund financial statements, and schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Schedule of Projects Constructed with Special Sales Tax Proceeds is presented for purposes of additional analysis as required by the Official Code of Georgia Annotated 48-8-121, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules, the combining fiduciary fund financial statements, the schedule of expenditures of federal awards and the schedule of expenditures of Special Purpose Local Option Sales Tax proceeds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2024, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Ware County, Georgia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ware County, Georgia's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Tifton, Georgia
March 27, 2024

MANAGEMENT DISCUSSION AND ANALYSIS

WARE COUNTY, GEORGIA
Management's Discussion and Analysis
Required Supplemental Information
For the Year Ended June 30, 2023

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, 2023. 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.

Financial Highlights

Key financial highlights for FY2023 are as follows:

The County's total net position increased by $5,451,466 to $113,211,671. The County's investment in capital assets net of related debt is $86,593,238 and there is $16,397,112 of net position that are restricted for various purposes, leaving $10,221,321 in unrestricted net position.

At the end of the current year, the County's governmental funds reported an ending fund balance of $28,885,663, an increase of $2,096,232 from the prior year fund balance. A large portion of the fund balance is nonspendable or restricted for various purposes in the amount of $16,397,112 and $4,590,993 is assigned for property tax rollback, $23,524 is nonspendable inventory, $16,641 is nonspendable prepaid expense, leaving an unreserved fund balance of $7,857,393.

Net position for business-type activities decreased $4,539,535 to $6,173,557.

The County spent most of their remaining SPLOST funds from prior SPLOST on road improvements and new equipment as most other capital projects have been completed. The 2014 SPLOST which began in July 2014 will provide public safety and public works equipment as well as recreation facilities and has paid off the remaining Courthouse debt and the hanger debt at the airport. Improvements to roads and bridges are also a large portion of this SPLOST. A new SPLOST was passed in FY2023.

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 Position and the Statement of Activities

The statement of net position presents information on all the County's assets and liabilities, with the difference between the two reported as net position. The statement of activities presents information showing how the County's net position 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 the current year's revenues and expenses, regardless of when the cash is received or paid.

The change in net position 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 position 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, Airport and Regional Landfill operations are reported here.

Component Unit—The County's financial statements include financial data of the Ware County Board of Health. This component unit is described in the notes to the financial statements. The component unit is separate and may buy, sell, lease, and mortgage property in their own name and can sue or be sued in their own name. 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.

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 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 money, 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, the America Rescue Plan (ARP) Fund and the Capital Projects Funds which include the County Transportation Special Purpose Sales Tax Fund, the Regional Transportation Special Purpose Sales Tax Fund and the 2014 Special Purpose Sales Tax Fund.

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, 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 in 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 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 Position for the years ending June 30, 2022, and 2023:

	Ware County's Net Position *(in millions of dollars)*						
	Governmental Activities		Business-Type Activities		Total		Total Percentage Change
	2022	2023	2022	2023	2022	2023	2022-2032
Assets							
Current and other assets	$ 32.71	$ 36.86	$ 0.59	$ 0.72	$ 33.30	$ 37.58	12.85%
Capital assets, net	73.51	81.00	10.25	5.59	83.76	86.59	3.38%
Total Assets	**106.22**	**117.86**	**10.84**	**6.31**	**117.06**	**124.17**	**6.07%**
Deferred Outflows of Resources	**0.42**	**0.67**	**-**	**-**	**0.42**	**0.67**	59.52%
Liabilities							
Current and other liabilities	2.26	5.70	0.12	0.12	2.38	5.82	144.54%
Long-term liabilities	4.85	5.25	0.01	0.01	4.86	5.26	8.23%
Total Liabilities	**7.11**	**10.95**	**0.13**	**0.13**	**7.24**	**11.08**	**53.04%**
Deferred Inflows of Resources	**0.46**	**0.54**	**-**	**-**	**0.46**	**0.54**	17.39%
Net Position							
Net investment in capital assets	73.51	81.00	10.25	5.59	83.76	86.59	3.38%
Restricted	19.18	16.40	-	-	19.18	16.40	-14.49%
Unrestricted	6.38	9.64	0.46	0.59	6.84	10.23	-49.56%
Total Net Position	**$ 99.07**	**$ 107.04**	**$ 10.71**	**$ 6.18**	**$ 109.78**	**$ 113.22**	**3.13%**

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by $113,211,671 ($107,038,114 in governmental activities and $6,173,557 in business-type activities) as of June 30, 2023. The largest portion of the County's net position (76.49%) 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 11.83% of net position is restricted for use on capital projects. An additional portion of the County's net position (2.65%) represents resources that are subject to other restrictions on how they can be used. The remaining balance of unrestricted assets (9.03%) amounts to $10,221,321.

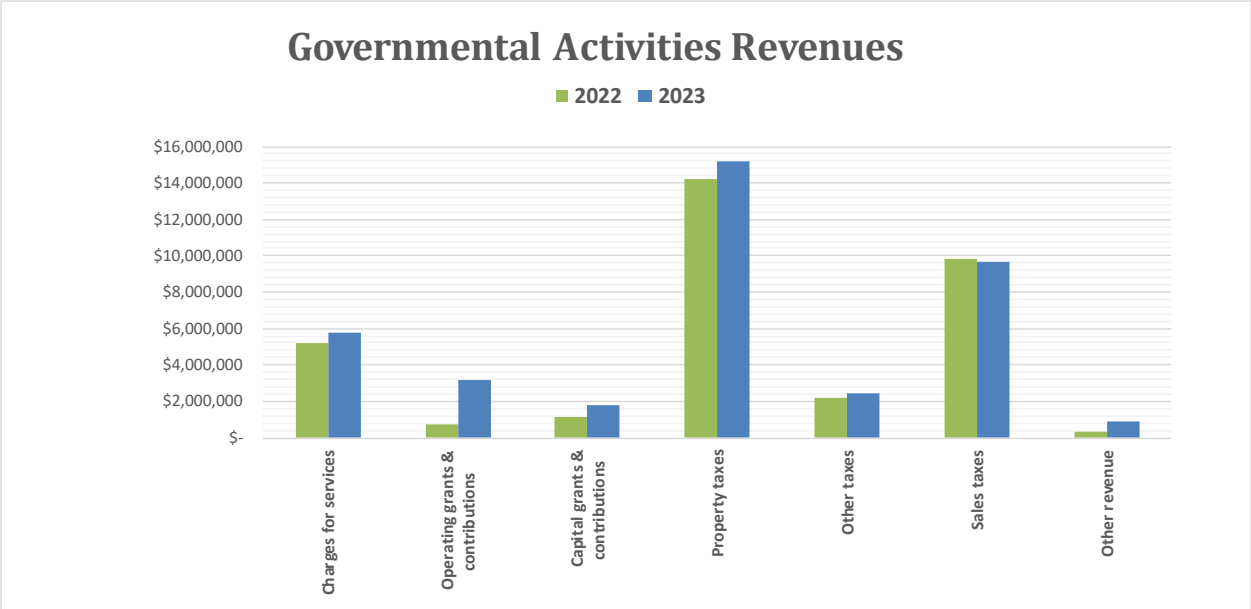
The next table shows the changes in net position for the years ending June 30, 2022 and 2023:

	Changes in WARE County's Net Position *(in millions of dollars)*						
	Governmental Activities		Business-Type Activities		Total		Total Percentage Change
	2022	2023	2022	2023	2022	2023	2022-2023
Revenues							
Program Revenues							
Charges for services	$ 5.24	$ 5.75	$ 1.36	$ 1.49	$ 6.60	$ 7.24	9.70 %
Operating grants and contributions	0.77	3.18	-	-	0.77	3.18	312.99 %
Capital grants and contributions	1.15	1.76	0.21	0.05	1.36	1.81	33.09 %
Total Program Revenues	7.16	10.69	1.57	1.54	8.73	12.23	40.09 %
General Revenues							
Property taxes	14.23	15.15	-	-	14.23	15.15	6.47 %
Sales taxes	9.80	9.63	-	-	9.80	9.63	(1.73) %
Occupation taxes	0.23	0.25	-	-	0.23	0.25	8.70 %
Other taxes	1.97	2.16	-	-	1.97	1.71	(13.20) %
Miscellaneous	0.30	0.92	-	-	0.30	0.92	206.67 %
Total General Revenues	26.53	28.11	-	-	26.53	27.66	4.26 %
Total Revenues	**33.69**	**38.80**	**1.57**	**1.54**	**35.26**	**39.89**	**13.13 %**

Overall revenues increased in FY2023 with increases in both program and general revenues.

	Changes in WARE County's Net Position *(in millions of dollars)*							
	Governmental Activities		Business-Type Activities		Total		Total Percentage Change	
	2022	2023	2022	2023	2022	2023	2022-2023	
Expenses								
Governmental Activities:								
General Government								
Legislative and executive	$ 4.19	$ 4.48	$ -	$ -	$ 4.19	$ 4.48	6.92	%
Judicial	3.73	4.04	-	-	3.73	4.04	8.31	%
Public safety	15.47	15.52	-	-	15.47	15.52	0.32	%
Public works	12.89	4.78	-	-	12.89	4.78	(62.92)	%
Health and welfare	0.53	0.63	-	-	0.53	0.63	18.87	%
Culture and recreation	1.65	2.38	-	-	1.65	2.38	44.24	%
Housing and development	0.79	0.92	-	-	0.79	0.92	16.46	%
Interest on long-term debt	0.01	-	-	-	0.01	-	(100.00)	%
Business-type Activities:								
Emergency telephone	-	-	0.98	0.98	0.98	0.98	-	%
Airport	-	-	1.11	1.16	1.11	1.16	4.50	%
Regional landfill	-	-	-	-	-	-	-	%
Total Expenses	**39.26**	**32.75**	**2.09**	**2.14**	**41.35**	**34.89**	**(15.62)**	%
Revenue Over (Under) Expenses	**(5.57)**	**6.05**	**(0.52)**	**(0.60)**	**(6.09)**	**5.45**	**(189.49)**	%
Transfers	(0.40)	3.93	0.40	(3.93)	-	-	-	%
Increase (Decrease) in Net Position	**(5.97)**	**9.98**	**(0.12)**	**(4.53)**	**(6.09)**	**5.45**	**(189.49)**	%
Net Position, Beginning Restated	105.04	97.06	10.83	10.71	115.87	107.77	(6.99)	%
Net Position, Ending	**$ 99.07**	**$ 107.04**	**$ 10.71**	**$ 6.18**	**$ 109.78**	**$ 113.22**	**3.13**	%

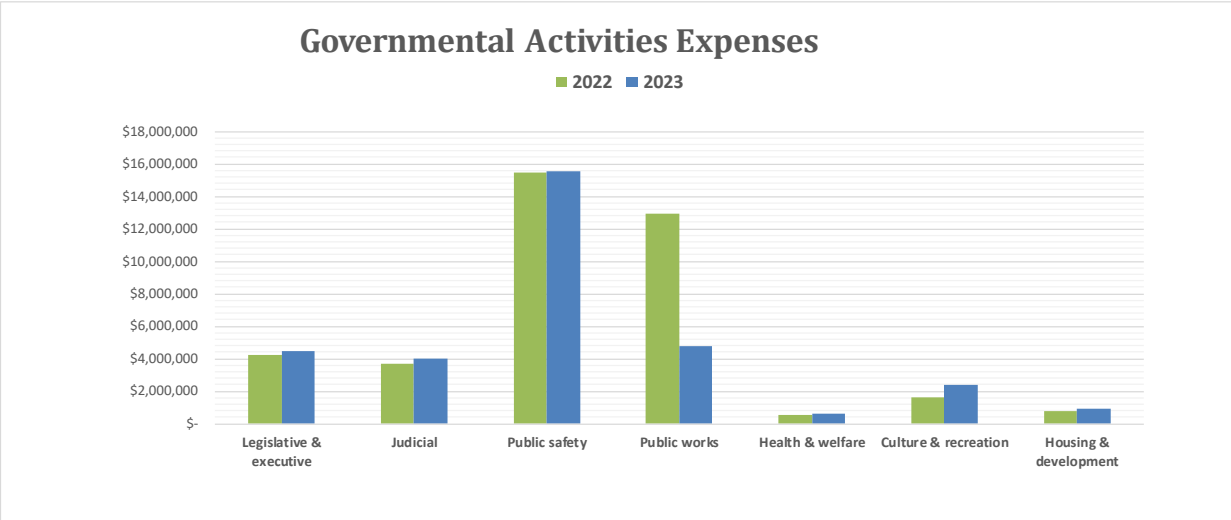
Government Activities



The largest portion of the County's program revenue is from charges for services which accounted for $5,754,025 or 54% 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 $15,153,175 or 54% of total general revenues. Another major component was sales taxes, which accounted for $9,628,137 or 34% of total general revenues.

The following chart compares governmental activities expenses for the year ending June 30, 2022, and 2023:



Government Activities – Continued

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)					
	Total Cost of Services		Percentage Change	Net Cost of Services		Percentage Change
Function	2022	2023	2022-2023	2022	2023	2022-2023
General Government						
Legislative and executive	$ 4.19	$ 4.48	6.92 %	$ 0.22	$ 1.48	572.18 %
Judicial	3.73	4.04	8.31 %	1.74	2.09	20.21 %
Public safety	15.47	15.52	0.32 %	10.49	12.31	17.33 %
Public works	12.89	4.78	(62.92) %	6.12	3.00	(50.93) %
Health and welfare	0.53	0.63	18.87 %	0.40	0.51	27.72 %
Culture and recreation	1.65	2.38	44.24 %	1.45	2.10	44.89 %
Housing and development	0.79	0.92	16.46 %	0.74	0.56	(24.76) %
Interest on long-term debt	0.01	-	(100.00) %	0.02	-	(100.00) %
Total	**$ 39.26**	**$ 32.75**	**(16.58)** %	**$ 21.18**	**$ 22.05**	**4.11** %

Business-Type Activities

The net position for business-type activities decreased by $4,539,535 during the year ending June 30, 2023. The major source of revenue was from charges for services which amounted to $1,494,083.

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. 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, 2023, the County's governmental funds reported a combined ending fund balance of $28,885,663 an increase of $2,096,232. 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. The amount of $4,590,993 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, 2023, the assigned fund balance for property tax relief was $4,590,993 and non-spendable funds for inventory and prepaid expense were $23,524 and $16,641 respectively. 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 29.67% percent of the total fund expenditures.

The American Rescue Plan Fund expended $1,695,057 in funds, which was from unearned grant revenue in the amount of $1,695,057. The revenues equaled expenditures and the remaining unearned revenue of $4,126,330.

The Capital Projects County T-SPLOST expended $3,799,795 in capital improvement funds and public works and received $2,956,846 in taxes and investment income. The expenditures exceeded revenues resulting in a decrease in the fund balance from $3,198,620 to $2,355,671, which is restricted for capital projects.

The Capital Projects Regional T-SPLOST had no expenditure and received $1,316,997 in taxes and investment income. There was an increase in the fund balance from $1,316,997 to $4,660,737, which is restricted for capital projects.

The Capital Projects 2014 SPLOST Fund accounts for the 2014 SPLOST referendum taxes. The fund received $1,046 in funds and interest income. The fund spent $1,085,190 in capital outlay and other expenditures and that left a fund balance of $4,469,638 which is restricted for future capital outlays.

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 land from this fund was transferred to the General Fund to be used for a public safety training center. The Regional Landfill Fund is now closed out.

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 or lower than expected expenditures in other departments. 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, 2023, was $86,593,238 (net of accumulated depreciation and debt). 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 FY2023 included continued improvements to roads, renovations of buildings for government services, acquisition of public safety and public works equipment and completion of recreation facilities.

Note 5 (Capital Assets) provides additional information about capital asset activity during FY2023.

Debt

On June 30, 2023, the County had no outstanding debt through leases.

The County's long-term obligations include compensated absences and closure/post-closure liability. Additional information on the County's long-term debt can be found in Notes 12 to 13 of this report.

Economic Factors

The County T-SPLOST will be ending, and a SPLOST referendum was passed to begin collections of a 2023 SPLOST to replace the 2014 SPLOST that ended collections in FY2020.

The County tax digest grew by 11.47%.

Requests for Information

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

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BASIC FINANCIAL STATEMENTS

WARE COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2023

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total Primary Government	Ware County Board of Health
ASSETS				
Cash	$ 33,760,721	$ 464,175	$ 34,224,896	$ 1,575,311
Certificate of deposit	366,741	-	366,741	-
Receivables (net of allowance for doubtful accounts):				
Taxes	676,612	-	676,612	-
Accounts	1,285,337	205,985	1,491,322	2,188,296
Sales tax	560,138	-	560,138	-
Internal balances	62,859	(62,859)	-	-
Inventory	23,524	110,224	133,748	-
Prepaid items	120,806	-	120,806	-
Due from other governments	4,483	-	4,483	2,910,926
Net OPEB asset	-	-	-	-
Nondepreciable capital assets	10,711,860	1,043,408	11,755,268	-
Depreciable capital assets, net	70,290,523	4,547,447	74,837,970	1,508,479
TOTAL ASSETS	$ 117,863,604	$ 6,308,380	$ 124,171,984	$ 8,183,012
DEFERRED OUTFLOWS OF RESOURCES				
Pensions	380,546	-	380,546	9,642,879
Other post employment benefits	293,523	-	293,523	1,825,065
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ 674,069	$ -	$ 674,069	$ 11,467,944

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

WARE COUNTY, GEORGIA
STATEMENT OF NET POSITION - CONTINUED
June 30, 2023

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total Primary Government	Ware County Board of Health
LIABILITIES				
Accounts payable	$ 452,380	$ 63,726	$ 516,106	$ 18,750
Accrued Expenses	213,203	10,592	223,795	-
Unearned revenue	4,145,918	33,419	4,179,337	-
Due to other governments	-	-	-	3,380,048
Due within one year:				
Compensated absences payable	830,478	16,252	846,730	207,147
Right-to-use lease liabilities	-	-	-	315,797
Landfill postclosure cost	58,951	-	58,951	-
Due in more than one year:				
Compensated absences payable	652,519	10,834	663,353	828,590
Right-to-use lease liabilities	-	-	-	535,413
Net other postemployment benefits	2,167,073	-	2,167,073	20,855
Net pension liability	885,212	-	885,212	20,938,524
Landfill postclosure cost	1,548,935	-	1,548,935	-
TOTAL LIABILITIES	$ 10,954,669	$ 134,823	$ 11,089,492	$ 26,245,124
DEFERRED INFLOWS OF RESOURCES				
Pensions	204,027	$ -	$ 204,027	$ 189,910
Other post employment benefits	340,863	-	340,863	1,422,479
TOTAL DEFERRED INFLOWS OF RESOURCES	$ 544,890	$ -	$ 544,890	$ 1,612,389
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	$ 11,499,559	$ 134,823	$ 11,634,382	$ 27,857,513
NET POSITION				
Net investment in capital assets	81,002,383	5,590,855	86,593,238	657,269
Restricted for:				
Drug education and treatment	1,076,134	-	1,076,134	-
Fire protection	255	-	255	-
Jail operations	1,369,185	-	1,369,185	-
Capital projects	13,393,138	-	13,393,138	-
Drug enforcement operations	259,175	-	259,175	-
Law library	180,113	-	180,113	-
Victim assitance	119,112	-	119,112	-
Special programs	-	-	-	1,782,550
Unrestricted	9,638,619	582,702	10,221,321	(10,646,376)
TOTAL NET POSITION	$ 107,038,114	$ 6,173,557	$ 113,211,671	$ (8,206,557)

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

WARE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2023

		Program Revenues		
FUNCTION/PROGRAM	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants, Contributions, and Interest
GOVERNMENTAL ACTIVITIES				
General Government				
Legislative and Executive	$ 4,480,047	$ 555,941	$ 2,445,306	$ -
Judicial	4,036,544	1,479,421	465,384	-
Public Safety	15,523,479	3,119,074	96,205	-
Public Works	4,777,829	8,350	2,387	1,763,766
Health and Welfare	625,099	7,000	107,215	-
Culture and Recreation	2,384,295	283,449	-	-
Housing and Development	917,601	300,790	60,000	-
TOTAL GOVERNMENTAL ACTIVITIES	32,744,894	5,754,025	3,176,497	1,763,766
BUSINESS-TYPE ACTIVITIES				
Emergency Telephone	983,293	651,059	-	-
Airport	1,167,224	843,024	-	46,093
Regional Landfill	-	-	-	-
TOTAL BUSINESS-TYPE ACTIVITIES	2,150,517	1,494,083	-	46,093
TOTAL PRIMARY GOVERNMENT	$ 34,895,411	$ 7,248,108	$ 3,176,497	$ 1,809,859
COMPONENT UNITS				
Ware County Board of Health	$ 32,748,540	$ 1,195,128	$ 20,967,795	$ -
TOTAL COMPONENT UNITS	$ 32,748,540	$ 1,195,128	$ 20,967,795	$ -
		GENERAL REVENUES		
		Property Taxes Levied for:		
		General Operating		
		Alcoholic Beverage Taxes		
		Occupation Taxes		
		Franchise Taxes		
		Insurance Premium Taxes		
		Sales Taxes		
		Excise Taxes		
		Surplus Sales		
		Miscellaneous		
		TOTAL GENERAL REVENUES		
		EXCESS (DEFICIT) BEFORE TRANSFERS &		
		TRANSFERS IN (OUT)		
		CHANGES IN NET POSITION		
		NET POSITION, BEGINNING		
		OF YEAR, RESTATED (SEE NOTE 18)		
		NET POSITION, END OF YEAR		

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

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Units
Governmental Activities	Business-Type Activities	Total	Ware County Board of Health
$ (1,478,800)	$ -	$ (1,478,800)	$ -
(2,091,739)	-	(2,091,739)	-
(12,308,200)	-	(12,308,200)	-
(3,003,326)	-	(3,003,326)	-
(510,884)	-	(510,884)	-
(2,100,846)	-	(2,100,846)	-
(556,811)	-	(556,811)	-
(22,050,606)	-	(22,050,606)	-
-	(332,234)	(332,234)	-
-	(278,107)	(278,107)	-
-	-	-	-
-	(610,341)	(610,341)	-
$ (22,050,606)	$ (610,341)	$ (22,660,947)	$ -
$ -	$ -	$ -	$ (10,585,617)
$ -	$ -	$ -	$ (10,585,617)
15,153,175	-	15,153,175	-
153,319	-	153,319	-
253,297	-	253,297	-
223,887	-	223,887	-
1,685,143	-	1,685,143	-
9,628,137	-	9,628,137	-
93,784	590	94,374	-
88,850	-	88,850	-
832,231	-	832,231	8,814,442
28,111,823	590	28,112,413	8,814,442
6,061,217	(609,751)	5,451,466	(1,771,175)
3,929,784	(3,929,784)	-	-
9,991,001	(4,539,535)	5,451,466	(1,771,175)
97,047,113	10,713,092	107,760,205	(6,435,382)
$ 107,038,114	$ 6,173,557	$ 113,211,671	$ (8,206,557)

WARE COUNTY, GEORGIA
GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2023

			Capital Projects Fund			Other	
		American Rescue	County	Regional	2014	Governmental	
	General	Plan Fund	T-SPLOST	T-SPLOST	SPLOST	Funds	Total
ASSETS							
Cash	$ 11,277,961	$ 4,126,330	$ 2,364,716	$ 289,799	$ 4,479,136	$ 4,580,284	$ 27,118,226
Certificate of deposit	-	-	-	-	-	366,741	366,741
Receivables (net of allowance):							
Taxes	676,612	-	-	-	-	-	676,612
Accounts	1,183,931	-	-	-	-	101,404	1,285,335
Sales Tax	446,082	-	-	-	-	-	446,082
Inventory	23,524	-	-	-	-	-	23,524
Prepaid expense	16,641	-	-	-	-	-	16,641
Due from other governments	-	-	-	-	-	4,483	4,483
Interfund receivable	72,749	-	-	-	-	-	72,749
TOTAL ASSETS	$ 13,697,500	$ 4,126,330	$ 2,364,716	$ 289,799	$ 4,479,136	$ 5,052,912	$ 30,010,393

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

WARE COUNTY, GEORGIA
GOVERNMENTAL FUNDS
BALANCE SHEET - CONTINUED
June 30, 2023

		Capital Projects Fund			Other	
		American Rescue	County	Regional	2014	Governmental	
	General	Plan Fund	T-SPLOST	T-SPLOST	SPLOST	Funds	Total
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Accounts payable	$ 381,619	$ -	$ 516,105	$ -	$ 9,498	$ 48,006	$ 955,228
Accrued liabilities	210,533	-	-	-	-	2,670	213,203
Interfund payable	1,619	-	-	-	-	71,582	73,201
Unearned revenue	-	4,126,330	-	-	-	19,588	4,145,918
TOTAL LIABILITIES	593,771	4,126,330	516,105	-	9,498	141,846	5,387,550
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	615,178	-	-	-	-	-	615,178
TOTAL DEFERRED INFLOWS OF RESOURCES	615,178	-	-	-	-	-	615,178
FUND BALANCES							
Nonspendable:							
Inventory	23,524	-	-	-	-	-	23,524
Prepaid expense	16,641	-	-	-	-	-	16,641
Restricted for:							
Drug education and treatment	-	-	-	-	-	1,076,134	1,076,134
Fire protection	-	-	-	-	-	255	255
Jail operations	-	-	-	-	-	1,369,185	1,369,185
Capital projects	-	-	2,355,671	4,660,737	4,469,638	1,907,092	13,393,138
Drug enforcement operations	-	-	-	-	-	259,175	259,175
Law library	-	-	-	-	-	180,113	180,113
Victim assistance	-	-	-	-	-	119,112	119,112
Assigned for:							
Property tax roll back	4,590,993	-	-	-	-	-	4,590,993
Unassigned reported in:							
General Fund	7,857,393	-	-	-	-	-	7,857,393
TOTAL FUND BALANCES	12,488,551	-	2,355,671	4,660,737	4,469,638	4,911,066	28,885,663
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 13,697,500	$ 4,126,330	$ 2,871,776	$ 4,660,737	$ 4,479,136	$ 5,052,912	$ 34,888,391

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

WARE COUNTY, GEORGIA
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
June 30, 2023

Total Governmental Funds Balances	$ 28,885,663
Amounts reported for governmental activities on the	
statement of net position are different because of the following:	
Capital assets used in governmental activities are not	
financial resources and, therefore, are not reported in the funds.	
Governmental capital assets, net	81,002,383
Revenues are not available to pay for current period expenditures	
and, therefore, are not reported in the funds.	
Deferred tax revenue	615,178
Deferred outflows/(inflows) of governmental activities are not current financial	
resources and therefore are not reported in the governmental funds.	
Deferred outflows - pension and OPEB	674,069
Deferred inflows - pension and OPEB	(544,890)
The net other postemployment benefits obligation are not financial resources and	
therefore are not reported in the governmental funds.	(2,167,073)
Some liabilities are not due and payable in the current	
period and, therefore, are not reported in the funds:	
Compensated absences payable	(1,482,997)
Landfill postclosure cost	(1,607,886)
Net pension liability	(885,212)
Internal service funds are used by management to charge the cost of certain	
group insurance, fleet and equipment maintenance and technology services	
to individual funds. Assets and liabilities of these funds are included in	
governmental activities in the statement of net position.	
Internal service funds net position	2,548,879
Net Position of Governmental Activities	$ 107,038,114

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, 2023

			Capital Projects Funds			Other	
		American Rescue	County	Regional	2014	Governmental	
	General	Plan Fund	T-SPLOST	T-SPLOST	SPLOST	Funds	Total
REVENUES:							
Taxes	$ 22,656,103	$ -	$ 2,956,223	$ 1,316,263	$ 16	$ -	$ 26,928,605
Licenses and permits	253,297	-	-	-	-	-	253,297
Intergovernmental revenues	1,272,663	1,695,057	-	-	-	2,513,026	5,480,746
Charges for services	4,363,332	-	-	-	-	551,729	4,915,061
Fines and forfeitures	519,776	-	-	-	-	209,177	728,953
Investment income	2,789	-	623	734	1,030	1,756	6,932
Miscellaneous	422,441	-	-	-	-	60,095	482,536
TOTAL REVENUES	$ 29,490,401	$ 1,695,057	$ 2,956,846	$ 1,316,997	$ 1,046	$ 3,335,783	$ 38,796,130
EXPENDITURES							
Current							
General Government							
Legislative and executive	4,071,397	1,695,057	-	-	-	-	5,766,454
Judicial	3,251,965	-	-	-	-	874,418	4,126,383
Public safety	13,683,533	-	-	-	2,790	445,299	14,131,622
Public works	2,253,583	-	183,222	-	149,867	393,453	2,980,125
Health and welfare	815,432	-	-	-	-	95,832	911,264
Culture and recreation	2,062,424	-	-	-	-	-	2,062,424
Housing and development	344,473	-	-	-	43,945	-	388,418
Capital outlay	-	-	3,616,573	-	888,588	1,345,381	5,850,542
TOTAL EXPENDITURES	26,482,807	1,695,057	3,799,795	-	1,085,190	3,154,383	36,217,232
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,007,594	-	(842,949)	1,316,997	(1,084,144)	181,400	2,578,898
OTHER FINANCINGS (USES):							
Transfers Out	(482,666)	-	-	-	-	-	(482,666)
TOTAL OTHER FINANCING (USES)	(482,666)	-	-	-	-	-	(482,666)
NET CHANGES IN FUND BALANCE	2,524,928	-	(842,949)	1,316,997	(1,084,144)	181,400	2,096,232
FUND BALANCE BEGINNING OF YEAR, RESTATED (SEE NOTE 18)	9,963,623	-	3,198,620	3,343,740	5,553,782	4,729,666	26,789,431
FUND BALANCES AT END OF YEAR	$ 12,488,551	$ -	$ 2,355,671	$ 4,660,737	$ 4,469,638	$ 4,911,066	$ 28,885,663

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, 2023

Net Change in Fund Balances - Total Governmental Funds		$ 2,096,232
Amounts reported for governmental activities on the		
statement of activities are different because of the following:		
Net Pension Liability		
Change in pension liability and the related deferred inflow and outflows of resources increases		
net expenses of pension functions on the governmentwide statements.		73,389
Net OPEB Obligation		
Change in OPEB liability and the related deferred inflow and outflows of resources increases		
net expenses of other post employment benefits functions on the governmentwide statements.		(153,081)
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 - depreciable capital assets	975,831	
Capital outlay - nondepreciable capital assets	10,052,844	
Depreciation	(3,557,441)	
		7,471,234
Revenues on the statement of activities that do not provide current financial resources are		
not reported as revenues in governmental funds:		
Property taxes	9,981	
		9,981
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	697,892	
Landfill postclosure cost	(111,115)	
Compensated absences	(93,531)	
		493,246
Changes in Net Position of Governmental Activities		$ 9,991,001

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

WARE COUNTY, GEORGIA
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
June 30, 2023

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Airport	Other Enterprise Funds	Total	Internal Service Funds
ASSETS				
CURRENT ASSETS				
Cash	$ 445,834	$ 18,341	$ 464,175	$ 2,448,924
Receivables (net of allowance for doubtful accounts):				
Accounts	53,987	151,998	205,985	-
Due from other fund	1,619	-	1,619	-
Due from other governments	-	-	-	-
Prepaid expense	-	-	-	104,165
Inventory	110,224	-	110,224	-
TOTAL CURRENT ASSETS	611,664	170,339	782,003	2,553,089
NONCURRENT ASSETS				
Capital Assets				
Land	1,043,408	-	1,043,408	-
Depreciable capital assets, net	4,394,236	153,211	4,547,447	-
TOTAL NONCURRENT ASSETS	5,437,644	153,211	5,590,855	-
TOTAL ASSETS	$ 6,049,308	$ 323,550	$ 6,372,858	$ 2,553,089

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

WARE COUNTY, GEORGIA
PROPRIETARY FUNDS
STATEMENT OF NET POSITION - CONTINUED
June 30, 2023

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Airport	Other Enterprise Funds	Total	Internal Service Funds
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	$ 58,185	$ 5,541	$ 63,726	$ 4,210
Accrued liabilities	691	9,901	10,592	-
Interfund payable	-	64,478	64,478	-
Unearned revenue	33,419	-	33,419	-
Current portion of compensated absences payable	1,897	14,354	16,252	-
TOTAL CURRENT LIABILITIES	94,192	94,274	188,467	4,210
LONG-TERM LIABILITIES				
Compensated absences	1,265	9,570	10,834	-
TOTAL LONG-TERM LIABILITIES	1,265	9,570	10,834	-
TOTAL LIABILITIES	95,457	103,844	199,301	4,210
NET POSITION				
Net investment in capital assets	5,437,644	153,211	5,590,855	812,271
Unrestricted	516,207	66,495	582,702	1,736,608
TOTAL NET POSITION	$ 5,953,851	$ 219,706	$ 6,173,557	$ 2,548,879

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 POSITION
For the Year Ended June 30, 2023

	Business-Type Activites - Enterprise Funds			Governmental Activities
OPERATING REVENUES	Airport	Other Enterprise Funds	Total	Internal Service Funds
Taxes	$ -	$ 590	$ 590	$ 4,544,305
Charges for services	843,024	651,059	1,494,083	-
Miscellaneous	-	-	-	3,500
TOTAL OPERATING REVENUES	843,024	651,649	1,494,673	4,547,805
OPERATING EXPENSES				
Personal services	143,513	612,054	755,567	-
Payroll taxes	11,386	44,946	56,332	-
Fringe benefits	30,817	183,776	214,593	-
Contractual services	93,143	105,328	198,471	-
Materials and supplies	611,400	9,352	620,752	-
Claims paid	-	-	-	33,087
Other services and charges	-	-	-	3,837,750
Depreciation	276,965	27,837	304,802	-
TOTAL OPERATING EXPENSES	1,167,224	983,293	2,150,517	3,870,837
OPERATING INCOME (LOSS)	(324,200)	(331,644)	(655,844)	676,968
NON-OPERATING REVENUES (EXPENSES)				
Intergovernmental revenue	46,093	-	46,093	-
Non-operating expense	-	(4,412,450)	(4,412,450)	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	46,093	(4,412,450)	(4,366,357)	-
INCOME (LOSS) BEFORE TRANSFERS	(278,107)	(4,744,094)	(5,022,201)	676,968
TRANSFERS IN	117,289	365,377	482,666	-
CHANGE IN NET POSITION	(160,818)	(4,378,717)	(4,539,535)	676,968
NET POSITION AT BEGINNING OF YEAR	6,114,669	4,598,423	10,713,092	1,871,911
NET POSITION AT END OF YEAR	$ 5,953,851	$ 219,706	$ 6,173,557	$ 2,548,879

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, 2023

	Business-Type Activites - Enterprise Funds			Governmental Activities
	Airport	Other Enterprise Funds	Total	Internal Service Funds
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities				
Cash received from customers	$ 833,264	$ 602,467	$ 1,435,731	$ 4,547,805
Cash received from interfund transactions	(1,619)	22,399	20,780	-
Cash payments for personal services	(191,682)	(870,037)	(1,061,719)	(33,087)
Cash payments for contractual services	(93,143)	(105,088)	(198,231)	-
Cash payments for materials and supplies	(624,616)	(9,352)	(633,968)	(3,816,492)
Net Cash Provided (Used) by Operating Activities	(77,796)	(359,611)	(437,407)	698,226
Cash Flows From Noncapital Financing Activities				
Cash payments from transfer-in	117,289	365,377	482,666	-
Net Cash Provided For Noncapital Financing Activities	117,289	365,377	482,666	-
Cash Flows From Capital and Related Financing Activities				
Cash received from intergovernmental revenue	51,650	-	51,650	-
Net Cash Used For Capital and Related Financing Activities	51,650	-	51,650	-
Net Increase in Cash and Cash Equivalents	91,143	5,766	96,909	698,226
Cash and Cash Equivalents at Beginning of Year	354,691	12,575	367,266	1,750,698
Cash and Cash Equivalents at End of Year	$ 445,834	$ 18,341	$ 464,175	$ 2,448,924
Noncash Transactions:				
Capital asset transfer	$ -	$ 4,412,450	$ 4,412,450	$ -

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, 2023

	Business-Type Activites - Enterprise Funds			Governmental Activities
	Airport	Other Enterprise Funds	Total	Internal Service Funds
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities				
Operating Income (Loss)	$ (324,200)	$ (331,644)	$ (655,844)	$ 676,968
Adjustments to Reconcile Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities				
Depreciation	276,965	27,837	304,802	-
Changes in Assets and Liabilities:				
(Increase) decrease in accounts receivable	11,642	(49,182)	(37,540)	-
Increase in prepaid expense	-	-	-	21,114
Increase in interfund receivable	(1,619)	-	(1,619)	
Increase in inventory	(31,435)	-	(31,435)	-
Increase in accounts payable	18,219	240	18,459	-
Decrease in accrued compensated absences	(5,966)	(29,261)	(35,227)	-
Increase in interfund payable	-	22,399	22,399	-
Inecrease in unearned revenue	(21,402)	-	(21,402)	-
Increase in accrued liabilities	-	-	-	144
Net Cash Provided By (Used For) Operating Activities	$ (77,796)	$ (359,611)	$ (437,407)	$ 698,226

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

WARE COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2023

	Custodial Funds
ASSETS	
Cash	$ 1,665,195
Accounts receivable	676,612
Due from others	4,988
TOTAL ASSETS	$ 2,346,795
LIABILITIES	
Due to others	$ 1,170,711
NET POSITION	
Net position - held for others	1,176,084
TOTAL NET POSITION	$ 1,176,084

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

WARE COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
June 30, 2023

	Custodial Funds
ADDITIONS	
Taxes	$ 38,167,933
Fees	4,261,699
Total Additions	42,429,632
DEDUCTIONS	
Payment of taxes to other agencies	38,852,983
Payment of fees to other agencies	4,357,558
Total Deductions	43,210,541
CHANGE IN NET POSITION	(780,909)
NET POSITION BEGINNING OF YEAR	1,956,993
NET POSITION END OF YEAR	$ 1,176,084

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

Note 1 – 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.

A. The Reporting Entity

These financial statements present Ware County, Georgia (the primary government) which is governed by an elected five - member board, and discretely presented component units. The component unit discussed below is included in the County's reporting entity because of the significance of their operational and financial relationships with the County. In conformity with GAAP, as set forth in the Statement of Governmental Accounting Standards No. 14, *The Financial Reporting Entity* and amended by GASB No. 61, the component unit's financial statements have been included as a discretely presented component unit. The discretely presented component unit, on the other hand, is reported separately in the government-wide financial statements and reflects the most recently audited financial statements. The following is a brief review of the component unit addressed in defining the government's reporting entity.

Ware County Board of Health

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 ends 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.

Joint Ventures

Based on the criteria of GASB 61, the following entities are considered joint venture organizations between the City of Waycross and Ware County:

The Southeast Georgia Regional Commission is a joint venture of the members in the South Georgia 8 county area. Further information is provided in Note 13.

Related Organizations

The Ware County Board of Commissioners is 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.

B. Basis of Presentation

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

Note 1 – Summary of Significant Accounting Policies - Continued

Government-Wide Financial Statements

The statement of net position 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 position 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.

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.

C. 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.

Note 1 - Summary of Significant Accounting Policies - Continued

C. Fund Accounting - Continued

American Rescue Plan Fund. To account for the corona virus relief funds. The funds are restricted for purposes per the legislation that provided the funds.

Capital Projects County T-SPLOST Fund. The Capital Projects County T-SPLOST Fund accounts for the special purpose local option sales tax that was passed by a local referendum. The revenue is restricted to transportation and road projects and equipment.

Capital Projects Regional T-SPLOST Fund. The Capital Projects Regional T-SPLOST Fund accounts for the special purpose local option sales tax that was passed by a regional referendum. The revenue is restricted to transportation and road projects and equipment.

Capital Projects Special Sales Tax 2014 Fund. The Capital Projects Special Sales Tax 2014 Fund accounts for the special purpose local option sales tax that was renewed for the seventh 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.

Proprietary Funds

Proprietary Fund reporting focuses on the determination of operating income, changes in net position, 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 fund:

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

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.

Note 1 - Summary of Significant Accounting Policies - Continued

Fund Accounting - Continued

Internal Service Funds - Continued

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.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The County's custodial 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.

D. 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 position.

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 position. The statement of changes in revenues, expenses, and changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows reflects how the County finances and meets the cash flow needs of its enterprise and internal service activities.

Note 1 - Summary of Significant Accounting Policies - Continued

E. Basis of Accounting

The 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.

Revenue—Exchange and Nonexchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on an 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 is 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 Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then.

Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has unavailable revenue, which arises only under the modified accrual basis of accounting that qualifies for reporting in this category on the governmental funds balance sheet.

Note 1 – Summary of Significant Accounting Principles – Continued

E. Basis of Accounting - Continued

Deferred Outflows/Inflows of Resources - Continued

The County has deferred inflows and outflows related to the recording of changes in its net pension liability and OPEB liability. Certain changes in the net pension liability and OPEB liability are recognized as expenses over time instead of all being recognized in the year of experience. Experience gains and losses result from periodic studies by the County's actuaries which adjust the net pension and OPEB liabilities for actual experience for certain trend information that was previously assumed. These experience gains or losses are recorded as deferred outflows of resources or deferred inflow of resources and are amortized into pension and OPEB expense over the expected remaining service lives of plan members. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five-year period.

Property taxes for which there was an enforceable legal claim on June 30, 2023, but were levied to finance FY2023 operations are deferred and recognized as an inflow of resources in the period that amounts become available. The unavailable revenues from property taxes amount to $615,178.

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.

F. 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.

Note 1 – Summary of Significant Accounting Policies – Continued

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.

G. 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.

H. 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.

I. Investments

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

J. Prepaid Items

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

K. 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.

L. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset.

M. 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 position 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 position and in the respective funds.

Note 1 – Summary of Significant Accounting Policies – Continued

M. Capital Assets - Continued

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

N. 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 position. The only interfund balances which remain on the government-wide statement of net position are those between governmental and business-type activities. These amounts are reflected as "Internal Balances."

O. 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.

Note 1 – Summary of Significant Accounting Policies – Continued

P. 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 leases are recognized as a liability on the fund financial statements when due.

Q. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as fund balance. Fund equity for all other reporting is classified as net position.

Fund Balance

Generally, fund balance represents the difference between the assets and liabilities under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

Nonspendable: Fund balances are reported as spendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

Restricted: Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Committed: Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board of Commissioners through the adoption of a resolution. Only the Board of Commissioners may modify or rescind the commitment.

Assigned: Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purpose but are neither restricted nor committed. Through resolution, the Board of Commissioners has authorized the County's Finance Director to assign fund balances.

Unassigned: Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. Positive unassigned fund balance may be reported only in the General Fund. Negative unassigned fund balances may be reported in all funds.

Note 2 – Summary of Significant Accounting Policies – Continued

Q. Fund Equity - Continued

Flow Assumptions

When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the County's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the County's policy to use fund balance in the following order: Committed, Assigned, Unassigned.

Net Position

Net position represents the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the County has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net position is reported as unrestricted.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

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. Management 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 1 – Summary of Significant Accounting Policies – Continued

U. Recently Issued Pronouncements

The GASB issued Statement No. 94, Public-Private and Public-Public Partnership and Availability Payment Arrangements improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The requirements of GASB 94 are effective for fiscal years beginning after June 15, 2022. The County implemented GASB 93 in FY2023

The GASB issued Statement No. 96, Subscription-Based Information Technology Arrangements provides guidance on accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The requirements of GASB 96 are effective for fiscal years beginning after June 15, 2022. The County implemented GASB 96 in FY2023.

The GASB issued Statement No. 100, Accounting Changes and Error Corrections (an amendment of GASB Statement No. 62) enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of GASB 100 are effective for fiscal years beginning after June 15, 2023. The County implemented GASB 100 in FY2023.

The GASB issued Statement No. 101, Compensated Absences is to improve the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. The requirements of GASB 101 are effective for fiscal years beginning after December 15, 2023, the requirements of GASB 101 are effective for fiscal years beginning after December 15, 2023. The County is currently evaluating the impact GASB 101 may have on its financial statements.

Note 2 – Deposits and Investments

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 3 – 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 4 – Receivables

Receivables at June 30, 2023, 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 collectability.

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

Special Revenue Funds		
Nonmajor funds		
SGRC-Congregate Meals		$ 4,483
Total - Due From Other Governments		$ 4,483

Note 5 – Capital Assets

Capital asset activity for the year ended June 30, 2023 was as follows:

	Balance at July 1, 2022	Additions	Reductions	Balance at June 30, 2023
Primary Government				
Governmental Activities:				
Nondepreciable Capital Assets:				
Land and improvements	$ 417,147	$ 4,418,000	$ -	$ 4,835,147
Construction in progress	4,247,616	5,634,844	4,005,747	5,876,713
Total Nondepreciable Capital Assets	4,664,763	10,052,844	4,005,747	10,711,860
Depreciable Capital Assets:				
Buildings and building improvements	$ 36,807,432	$ 90,200	$ 29,884	$ 36,867,748
Improvements other than buildings	11,148,870	-	-	11,148,870
Infrastructure	186,933,890	4,000,197	-	190,934,087
Machinery and equipment	20,038,982	891,181	2,287,660	18,642,503
Total Depreciable Capital Assets	254,929,174	4,981,578	2,317,544	257,593,208
Less Accumulated Depreciation for:				
Buildings and building improvements	13,341,558	682,089	29,884	13,993,763
Improvements other than buildings	5,445,525	311,952	-	5,757,477
Infrastructure	150,959,150	1,303,537	-	152,262,687
Machinery and equipment	16,316,555	1,259,863	2,287,660	15,288,758
Total Accumulated Depreciation	186,062,788	3,557,441	2,317,544	187,302,685
Total Depreciable Capital Assets, Net	68,866,386	1,424,137	-	70,290,523
Governmental Activities Capital Assets, Net	$ 73,531,149	$ 11,476,981	$ 4,005,747	$ 81,002,383

Note 5 – Capital Assets – Continued

	Balance at July 1, 2022	Additions	Reductions	Balance at June 30, 2023
Business Type Activities:				
Nondepreciable Capital Assets:				
Land and improvements	$ 5,455,858	$ -	$ 4,412,450	$ 1,043,408
Construction in progress	37,876	-	37,876	-
Total Nondepreciable Capital Assets	5,493,734	-	4,450,326	1,043,408
Depreciable Capital Assets:				
Building and building improvements	$ 2,039,286	$ 96,067	$ -	$ 2,135,353
Improvements other than buildings	8,069,515	-	-	8,069,515
Machinery and equipment	954,670	-	-	954,670
Total Depreciable Capital Assets	11,063,471	96,067	-	11,159,538
Less Accumulated Depreciation for:				
Building and building improvements	1,146,482	57,428	-	1,203,910
Improvements other than buildings	4,480,996	197,480	-	4,678,476
Machinery and equipment	679,811	49,894	-	729,705
Total Accumulated Depreciation	6,307,289	304,802	-	6,612,091
Total Depreciable Capital Assets, Net	4,756,182	(208,735)	-	4,547,447
Business Type Activities Capital Assets, Net	$ 10,249,916	$ (208,735)	$ 4,450,326	$ 5,590,855
Depreciation was charged to governmental functions as follows:				
Governmental activities:				
General Government				
Legislative and Executive	$ 358,429			
Judicial	44,549			
Public Safety	939,113			
Public Works	1,852,673			
Health and Welfare	9,895			
Culture and Recreations	352,782			
Total Depreciation Expense - Governmental Activities	$ 3,557,441			
Business-type activities:				
Emergency Telephone	$ 27,837			
Airport	276,965			
Total Depreciation Expense - Business-type Activities	$ 304,802			

Note 6 – Interfund Balances and Transfers

Interfund receivable and payable balances as of June 30, 2023 are as follows:

	Due From		
	Intergovernmental Grant Fund	General Fund	Emergency Telephone Fund
Due To			
General Fund	$ 8,271	$ -	$ 64,478
Airport Fund		1,619	
	$ 8,271	$ 1,619	$ 64,478

The General Fund loaned the Intergovernmental Fund and the Emergency Telephone Fund funds to cover expenses in anticipation of grant funds.

Interfund transfers for the year ending June 30, 2023 consisted of the following:

	Transfer From			
	General Fund	Airport Fund	Emergency Telephone Fund	Total
Transfer To				
General Fund	$ (482,666)	$ -	$ -	$ (482,666)
Airport Fund	-	117,289	-	117,289
Emergency Telepohone	-	-	365,377	365,377
	$ (482,666)	$ 117,289	$ 365,377	$ -

The General Fund appropriates funds to the Airport and Emergency Telephone Funds every year to cover operational costs.

Note 7 – 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 net position of $812,271 as of June 30, 2023. At June 30, 2023, the Workers' Compensation Fund had a claims liability of $0 reported based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

B. Health Care

The County is fully insured for medical claims by the employees and employees' dependents that are covered under the medical plan. The County pays monthly premiums for the employee coverage. Employees contribute a fixed amount through payroll deduction that is a small percentage of their premium.

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. The County is fully insured for workers compensation claims with no deductible.

Note 8 – Pension Plan

Plan Description

The County contributes to the Association 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 agency 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 for benefits upon retirement, death, disablement, and termination of employment, if certain eligibility conditions are met.

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.

Plan member contributions are recognized in the period in which contributions are due. County contributions are recognized when due and the County 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 70% equities and 30% fixed income securities on a cost basis.

The Trustees for the Association County Commissioners of Georgia (ACCG) Pension Plan and Trust oversees the administration, investment and funding of the Association County Commissioners of Georgia Retirement Program for member employers.

Plan Membership

Participant counts of those eligible for benefits as of January 1, 2021, (the most recent actuarial valuation date) and covered compensation (based on coverage earnings for the preceding year) are shown below:

Retirees, beneficiaries and disables receiving benefits	63
Terminated plan members entitled to	
but not yet receiving benefits	70
Active plan members	5
Total number of plan participants	138
Covered compensation for active participants	$ 256,939
Average remaining future service for active participants	3.71

Benefits

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 for benefits upon retirement, death, disablement, and termination of employment, if certain eligibility conditions are met. Benefits accruals were frozen as of January 1, 1998. Benefits payable to employees who were expected to retire by December 31, 2007, are paid from this plan.

Note 8 – Pension Plan – Continued

Contributions

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

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

The annual County contribution to the Plan is determined using the actuarial basis described in the annual valuation report. The annual County contribution meets or exceeds the minimum funding requirements of Georgia Statute 47-20. The County contributions for the calendar year ending December 31, 2021 was $0.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2022. The amount recognized as by the County as the net pension liability was as follows:

Net Pension Liability	$172,739

Actuarial assumptions. The actuarial assumptions used for the January 1, 2022, valuation was applied to all periods included in the measurement were as follows:

Actuarial cost method	Entry age normal		
Projected salary increases	4.00% per year with an age based scale		
Cost of living adjustment	N/A		
Investment return	7.00%		
Mortality	Pub-2010 GE (50%) & PS (50%) Amt-Weighted with		
	Scale AA to 2022		

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Investment return is based on an analysis performed by the Board of Trustees in 2019. Projected salary increases are based on the results of the February 2019 experience study.

Note 8 – Pension Plan – Continued

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Range
Fixed income	30%	25%-35%
Equities:	70%	65%-75%
Large Cap	30%	25%-35%
Mid Cap	5%	2.5%-10%
Small Cap	5%	2.5%-10%
REIT	5%	2.5%-10%
International	15%	10%-20%
Multi Cap	5%	2.5%-10%
Global Allocation	5%	2.5%-10%

Discount rate. The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that employee contribution will be made at the current contribution rate and that Country contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability

	Total Pension Liability (a)	Fiduciary Net Pension (b)	Net Pension Liability (a)-(b)
Balance at December 31, 2021	$ 2,786,831	$ 2,265,664	$ 521,167
Changes for the year:			
Service cost	1,852	-	1,852
Interest	182,992	-	182,992
Liability experience (gain)/loss	(191,991)	-	(191,991)
Assumption Change	4,046	-	4,046
Employer contributions	-	-	-
Employee contributions	-	-	-
Net investment income	-	(322,847)	322,847
Benefit payment	(345,327)	(345,327)	-
Administrative expense	-	(18,632)	18,632
Other changes *	-	(25,667)	25,667
Net Changes	(348,428)	(712,473)	364,045
Balance at December 31, 2022	$ 2,438,403	$ 1,553,191	$ 885,212

* Other Changes include Post-Retirement Death Benefit Expense of $18,057 and Investment Expense of $7,610.

Note 8 – Pension Plan – Continued

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the County, calculated using the discount rate of 7.00%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	6.00%	7.00%	8.00%
Total Pension Liability	$ 2,626,264	$ 2,438,403	$ 2,272,924
Fiduciary Net Position	1,553,191	1,553,191	1,553,191
Net Pension Liability	$ 1,073,073	$ 885,212	$ 719,733

Pension Expense and Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions

For the year ended December 31, 2022, the County recognized pension expense of ($73,389). On June 30, 2023, the County reported deferred outflows of resources and deferred inflow of resources related to pensions from the following sources:

	Net Deferred Outflows	Net Deferred Inflows
Net difference between projected and actual		
earnings on pension plan investments	$ 380,546	$ (204,027)
Differences between expected and actual experience	-	-
Assumption changes	-	-
Contributions made after the measurement date	-	-
Total	$ 380,546	$ (204,027)

Amounts reported as deferred outflows of resources and deferred in flow of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30,	
2022	$ 380,546
2021	$ (104,131)
2020	$ (46,563)
2019	$ (53,333)
2018	$ -

Note 8 – Pension Plan – Continued

Payable to the Pension Plan

At June 30, 2023, the County reported a payable of $0 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2022.

A copy of additional financial information from the Plan financial reports can be obtained from GEBCorp, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339.

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) Judges of the Probate Courts Retirement Fund of Georgia
2) Clerk of Superior Court Retirement Fund
3) Sheriffs' Retirement Fund/Peace Officers' Annuity and Benefit Fund
4) Magistrates Retirement Fund of Georgia
5) Peace Officers' Annuity and Benefit Fund of Georgia
6) Georgia Firefighters' Pension Fund

These plans 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. GASB Statement #68 valuation reports and schedules can be found on their respective web sites.

Other Retirement Plans

Defined Contribution Plan

The County sponsors the Association County Commissioners of Georgia Defined Contribution Plan. The plan is an IRC Section 401(a)/457 Match Plan.

Under the plan, all full-time employees are eligible for participation from the date of employment and can participate in the matching program after completing ninety days of service. The plan provides retirement, disability and death benefits to plan participants and beneficiaries and, is administered by Government Employee Benefits Corporation of Georgia. The provisions of the plan may be amended at any time and from time to time by written amendment approved by the County.

The County makes a base contribution to the 401(a)plan equal to four percent (4%) of each participating employee's salary if hired prior to September 1, 2012, and three percent (3%) if hired after that date. For employees participating in the deferred compensation program, the County will make an additional matching contribution to the 401(a)-plan equal to one percent (1%) for every two percent (2%) the employee contributes up to a maximum match of two percent (2%) if hired prior to September 1, 2012. For employees hired after that date, the match by the County is one percent (1%) for an employee contribution of three percent (3%). During the year ended June 30, 2023, the plan members contributed $375,806 and the County contributed $462,522 to the plan.

Note 8 – Pension Plan - Continued

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.

The assets of the plan are held in trust, (custodial account or annuity contract) as described in IRC Section 457(g) for the exclusive benefit of the participants (employees) and their beneficiaries. The custodian thereof, for the exclusive benefit of the participants holds the custodial account for the beneficiaries of this Section 457 plan, and the assets may not be diverted to any other use. The Administrators are agents of the employer for the purposes of providing direction to the custodian of the custodial account from time to time for the investment of funds held in the account, transfers of assets to or from the account and all other matters. In accordance with provisions of GASB Statement 32, plan balances are reflected in Ware County, Georgia's financial statements.

Note 9 – 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 under the Ware County Other Post Employment Benefits Plan (the Plan). 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. Only spouses are eligible for this benefit if covered at the time of retirement. These benefits are provided by the Ware County Board of Commissioners each year and are not statutory, contractual, or required by other authority. Ware County maintains health insurance that covers the cost of claims for the benefits under the OPEB plan. The benefits cover health insurance claims only.

The plan is a single employer plan and does not issue separate financial statements. OPEB obligations are generally liquidated by the General Fund. The Ware County Board of Commissioners administers the plan.

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. No contributions are being accumulated in a trust. The obligation for the payment of the insured benefits has been effectively transferred to the health insurance company that the County utilizes for all employee health care. The County does not maintain any obligation for these benefits if a health insurance company were to become insolvent.

The monthly retiree contributions are as follows:

	Base Plan	Buy-Up Plan
	Retiree	Retiree
Medical Tier	Constribution	Contribution
Retiree Only	$ 71.37	$ 134.57
Retiree + Spouse	$ 189.85	$ 321.84

Note 9 – Post Employment Health Care Benefits - Continued

Fund Membership

The following schedule (derived from the most recent actuarial valuation report) reflects membership in the OPEB Plan as of June 30, 2021:

Inactive members or beneficiaries currently receiving benefits	7
Inactive members entitled to but not yet receiving benefits	-
Active members	291
Total membership	298

Actuarial Methods and Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2021, using the following key actuarial assumptions and inputs:

Inflation		2.50%
Real wage growth		0.50%
Wage inflation		3.00%
Salary increases, including wage inflation		3.00% - 5.00 %
Municipal Bond Index Rate		
Prior measurement date		2.16%
Measurement date		3.54%
Health Care Cost Trends		
Pre-Medicare		7.00% for 2021 decreasing to an
		ultimate rate of 4.50% by 2031

The County selected a Municipal Bond Index Rate equal to the Bond Buyer 20-year General Obligation Bond Index published at the last Thursday of June by The Bond Buyer, and the Municipal Bond Index Rate as of the measurement date as the discount rate used to measure the TOL.

Mortality rates were based on the Pub-2010 GE (50%) & PS (50%) Amount weighted with Scale AA to 2021.

The demographic actuarial assumptions for retirement, disability incidence, withdrawal, and salary increase used in June 30, 2021 valuation were based on the pension valuation prepared by GEBCorp as of January 1, 2021.

The remaining actuarial assumptions (e.g., initial per capita cost, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2021valuation were based on a review of rent plan experience done concurrently with the June 30, 2021, valuation.

Note 9 – Post Employment Health Care Benefits - Continued

Health Care Cost Trend Rate Sensitivity			
	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	$ 1,916,889	$ 2,167,073	$ 2,463,600

Discount Rate Sensitivity			
	1% Decrease	Current Discount Rate	1% Increase
	(2.54%)	(3.54%)	4.54%)
Total OPEB Liability	$ 2,357,711	$ 2,167,073	$ 1,992,582

Changes in the Total OPEB Liability

Total OPEB Liability as of June 30, 2021	$ 2,274,330
Changes for the year:	
Service Cost	157,531
Interest on TOL and cash flows	52,093
Changes in benefit terms	-
Difference between expected and actual experience	(9,664)
Changes of assumptions or other inputs	(266,680)
Net benefit payments	(40,537)
Other	-
Net changes	(107,257)
Total OPEB Liability as of June 30, 2022	$ 2,167,073

Deferred Outflows and Inflows of Resources

For the year ended June 30, 2023, the County recognized OPEB expense of $193,018. The following table provide the summary of the deferred outflows of resources and deferred inflows of resources as of June 30, 2023:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 51,900	$ 64,312
Changes of assumptions and other inputs	241,623	276,551
Total	$ 293,523	$ 340,863

Note 9 – Post Employment Health Care Benefits - Continued

Deferred Outflows and Inflows of Resources – Continued

Amounts reported as deferred outflows and inflows of resources related to OPEB benefits will be recognized n the OPEB expense as follows:

Measurement Period Ended	
June 30,	
2023	$ (15,127)
2024	(6,637)
2025	6,197
2026	17,903
2027	(15,036)
Thereafter	(34,640)

Note 10 – 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 most 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, 2022	Additions	Reductions	Balance at June 30, 2023	Amount Due In One Year
Primary Government:					
Governmental Activities:					
Compensated absences	$ 1,389,466	$ 871,632	$ 778,101	$ 1,482,997	$ 830,478
Business Type Activities:					
Compensated absences	33,877	12,180	18,971	27,086	16,252
Total Primary Government	$ 1,423,343	$ 883,812	$ 797,072	$ 1,510,083	$ 846,730

Note 11 – 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 post-closure cost for the landfill that closed in 1997. The amount accrued of $1,496,771 represents 100% of the total estimated remaining post-closure 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. The County utilizes the financial test procedures to comply with financial assurance requirements.

	Balance at July 1, 2022	Additions	Reductions	Balance at June 30, 2023	Amount Due In One Year
Governmental Activities:					
Post-closure care cost	$ 1,496,771	$ 111,115	$ -	$ 1,607,886	$ 58,951

Note 12 – 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 costs 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 13 – Joint Ventures

The County, in conjunction with cities and counties in the (18) county South Georgia area are members of the Southern Georgia Regional Commission. Membership in a Regional Commission 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 Regional Commissions. Each county and municipality in the state is required by law to pay minimum annual dues to the Regional Commission. The County paid annual dues in the amount of $27,843 to the South Georgia Regional Commission for the year ended June 30, 2023. The Regional Commission 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 a Regional Commission as "public agencies and instrumentalities of their members." Georgia laws also provide that the member governments are liable for any debts or obligations of a Regional Commission beyond its resources. (O.C.G.A. 50-8-39.1)

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

Note 14 – 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.

Litigation. The County is a defendant in several 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 15 – Assignment

Georgia code section 48-8-91 requires local governments collecting local option sales tax to calculate a reduction of the local millage rate based on the prior year collections of the local option sales tax. The assignment of fund balance for property tax roll back, accounts for the annual collection of local option sales tax fund that will be used in the calculation for the next year's millage rate reduction.

Note 16 – Tax Abatements

State statutes control the creation and operation of Development Authorities under O.C.G.A. 36-62. The PILOT Restriction Act defined in O.C.G.A. 36-80-16 provides an Authority permission to issue revenue bonds for capital projects for private companies and arrange for payments in lieu of taxes if each of the local governments that have property tax levying authority in the area in which such capital project is located consents by ordinance or resolution. Ware County participates in agreements with the Waycross-Ware County Development Authority to provide tax abatements to foster economic development. The agreements provide for the real property and equipment of the projects to be acquired with bond proceeds titled in the name of the Authority applicable, the Authority leases the projects back to the companies. The Authority pays no property tax on its real or personal property. To compensate local jurisdictions for the taxes that would otherwise have been paid during the term of the leases, the projects provide a PILOT (payment in lieu of tax).

To qualify, certain eligibility requirements must be met and are based on the economic development goals of each project. Generally, a project will create employment opportunities, promote trade and commerce in the County, and increase that tax base. If a company fails to meet the criteria established in the agreement, recovery payments may apply.

The Authority has 6 such agreements. For the fiscal year ended June 30, 2023, the total amount of taxes abated for the County for the tax year 2021 was $284,616.

Type of Business	Property Taxes Abated
Fiberglass Tank Manufacturer	$ 21,679
Van Customizations	25,018
Commercial Real Estate	26,853
Pellet Plant	34,201
Boat Manufactuer	43,355
Railcar Leasing	56,825
Mattress Manufacturer	76,685
	$ 284,616

Note 17 – Accounting Change

Fund Opened:

The 2013 SPLOST Fund was opened due to the passage of a new SPLOST during FY2023.

Funds Closing:

The 2008 SPLOST Fund projects were completed in FY2023. The fund is now closed.

The Regional Landfill Fund was not operational and so the land was transferred to the general fund and the fund is now closed.

Note 18 – Restatement of Net Position and Fund Balance

In FY2022 the American Rescue Plan funds were recognized as revenue. The funds were unearned revenue since none of the funds were utilized during FY2022.

A liability reported as due to other governments was removed since it had not been a liability for several years.

	American Rescue Plan Fund	General Fund	Governmental Activities Funds
Fund Balance/Net position, June 30, 2022			
as previously reported	$ 2,350,932	$ 9,633,623	$ 99,068,045
Correction of liability reported in prior years	-	330,000	330,000
Correction on unearned revenues recognized			
as revenue in the prior year	(2,350,932)	-	(2,350,932)
Fund Balance/Net posiiton June 30, 2022			
as restated	$ -	$ 9,963,623	$ 97,047,113

Note 19 – Accountability

Deficit Net Positions and Fund Balance

The following fund had a deficit on June 30, 2020:

Capital Projects Fund:
2023 SPLOST Fund – the net position deficit of ($63,311) is due to a delay in collection of the sales tax that will offset the deficit in FY2024.

Note 20 – Assignment

Georgia code section 48-8-91 requires local governments collecting local option sales tax to calculate a reduction of the local millage rate based on the prior year collections of the local option sales tax. The assignment of fund balance for property tax roll back, accounts for the annual collection of local option sales tax fund that will be used in the calculation for the next year's millage rate reduction.

Note 21 - Subsequent Events

Subsequent events were evaluated through March 27, 2024, 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, 2023

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES:				
Taxes	$ 22,074,728	$ 22,074,728	$ 22,656,103	$ 581,375
Licenses and permits	250,000	250,000	253,297	3,297
Intergovernmental revenues	554,461	554,461	1,272,663	718,202
Charges for services	3,854,116	3,854,116	4,363,332	509,216
Fines and forfeitures	582,790	582,790	519,776	(63,014)
Investment income	2,021	2,021	2,789	768
Miscellaneous	327,441	327,441	422,441	95,000
TOTAL REVENUES	**27,645,557**	**27,645,557**	**29,490,401**	**1,844,844**
EXPENDITURES:				
LEGISLATIVE AND EXECUTIVE				
Board of Commissioners	748,035	752,835	752,675	(160)
Human Resources	148,642	154,142	154,112	(30)
Board of Elections	293,443	250,443	249,435	(1,008)
Information Technology Services	310,931	249,931	248,041	(1,890)
Tax Commissioner	579,884	558,884	557,887	(997)
Tax Assessors	699,189	699,189	699,006	(183)
Board of Equalization	6,307	7,007	6,992	(15)
Building Maintenance	806,174	741,174	739,819	(1,355)
General Administration	582,784	663,784	663,430	(354)
Total - Legislative and Executive	**4,175,389**	**4,077,389**	**4,071,397**	**(5,992)**
JUDICIAL				
Superior Court	534,990	586,490	586,216	(274)
Clerk of Court	745,340	769,440	769,395	(45)
District Attorney	346,585	346,585	316,759	(29,826)
State Court	239,056	239,056	210,293	(28,763)
Magistrate Court	565,002	565,002	550,256	(14,746)
Probate Court	233,554	233,554	227,402	(6,152)
Juvenile Court	217,835	217,835	228,195	10,360
Public Defender	266,686	266,686	222,605	(44,081)
Solicitor	142,427	142,427	140,844	(1,583)
Total - Judicial	**3,291,475**	**3,367,075**	**3,251,965**	**(115,110)**
PUBLIC SAFETY				
Sheriff	3,877,567	3,784,067	3,515,425	(268,642)
Jail	6,310,206	5,510,206	5,496,308	(13,898)
Alternative Sentencing	56,000	56,000	6,891	(49,109)
Emergency Management Agency	159,725	174,725	174,258	(467)
Coroner	46,148	54,848	54,649	(199)
Emergency Medical Services	2,260,657	2,633,657	2,632,905	(752)
Fire Department	1,503,072	1,479,072	1,478,659	(413)
Animal Control	259,848	198,848	198,749	(99)
Public Safety Training Center	133,487	133,487	125,689	(7,798)
Total - Public Safety	**14,606,710**	**14,024,910**	**13,683,533**	**(341,377)**

See independent auditor's report.

WARE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
PUBLIC WORKS				
Administration	1,853,031	1,853,031	1,748,722	(104,309)
Equipment Maintenance	593,653	593,653	504,861	(88,792)
Total - Public Works	**2,446,684**	**2,446,684**	**2,253,583**	**(193,101)**
HEALTH AND WELFARE				
Planning and Codes	440,604	442,804	442,759	(45)
Vital Statistics	2,000	2,000	1,851	(149)
Public Health Services	170,576	170,576	170,576	-
MH/MR Services	50,026	50,026	50,026	-
Animal Shelter	140,000	70,000	70,000	-
Senior Citizens Center	16,523	31,523	30,991	(532)
Welfare Services	61,200	61,200	49,229	(11,971)
Total - Health and Welfare	**880,929**	**828,129**	**815,432**	**(12,697)**
CULTURE AND RECREATION				
Recreation	1,165,811	1,805,811	1,805,348	(463)
Library	240,282	257,282	257,076	(206)
Total - Culture & Recreation	**1,406,093**	**2,063,093**	**2,062,424**	**(669)**
HOUSING AND DEVELOPMENT				
Conservation - Water Resources	1,050	1,050	1,050	-
Farm and Home Agent	149,561	149,561	138,423	(11,138)
Economic Development	205,000	205,000	205,000	-
Total - Housing & Development	**355,611**	**355,611**	**344,473**	**(11,138)**
TOTAL EXPENDITURES	**27,162,891**	**27,162,891**	**26,482,807**	**(680,084)**
EXCESS OF REVENUES				
OVER (UNDER) EXPENDITURES	482,666	482,666	3,007,594	2,524,928
OTHER FINANCING SOURCES (USES)				
Transfers Out	(482,666)	(482,666)	(482,666)	-
TOTAL OTHER FINANCING SOURCES (USES)	(482,666)	(482,666)	(482,666)	-
NET CHANGE IN FUND BALANCE	-	-	2,524,928	2,524,928
FUND BALANCE, AT BEGINNING OF YEAR	-	-	9,963,623	9,963,623
FUND BALANCES AT END OF YEAR	$ -	$ -	$ 12,488,551	$ 12,488,551

See independent auditor's report.

WARE COUNTY, GEORGIA
AMERICAN RESCUE PLAN FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Intergovernmental revenues	$ -	$ 1,700,000	$ 1,695,057	$ (4,943)
TOTAL REVENUES	-	1,700,000	1,695,057	(4,943)
EXPENDITURES				
Current:				
Legislative and executive	-	1,700,000	1,695,057	(4,943)
TOTAL EXPENDITURES	-	1,700,000	1,695,057	(4,943)
EXCESS OF REVENUES				
OVER EXPENDITURES	-	-	-	-
RESTATED FUND BALANCE				
AT BEGINNING OF YEAR	-	-	-	-
FUND BALANCE AT END OF YEAR	$ -	$ -	$ -	$ -

See independent auditor's report.

WARE COUNTY, GEORGIA
NOTES TO BUDGETARY COMPARISON SCHEDULES
For the Year Ended June 30, 2023

Note 1 – Budgetary Basis of Accounting

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

WARE COUNTY, GEORGIA
REQUIRED SUPPLEMENTAL INFORMATION – PENSION PLAN
June 30, 2023

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

	2022	2021	2020
Total Pension Liability as of Beginning of Year	$ 2,786,831	$ 2,780,570	$ 2,831,144
Service cost	1,852	1,795	1,740
Interest	195,078	185,904	198,180
Plan change	-	-	-
Assumption change	4,046	4,374	5,670
Benefit payments (adjusted for interest)*	(357,413)	(249,597)	(256,568)
Liability experience (gain)/(loss)	(191,991)	63,785	404
Total Pension Liability as of End of Year	$ 2,438,403	$ 2,786,831	$ 2,780,570
* Net of service transfers			
Fiduciary Net Position as of Beginning of Year	$ 2,244,467	$ 2,244,467	$ 2,246,800
Employer contributions	-	-	-
Employee contributions (including service transfer)	-	-	-
Net investment income	329,941	329,941	273,559
Benefit payments	(249,597)	(249,597)	(247,892)
Employee contribution refunds	-	-	-
Administrative expense	(16,519)	(16,519)	(16,058)
Other	(42,628)	(42,628)	(11,942)
Fiduciary Net Position as of End of Year	$ 2,265,664	$ 2,265,664	$ 2,244,467
Net pension liability as of beginning of year	$ 521,167	$ 536,103	$ 584,344
Net pension liability as of end of year	$ 172,739	$ 521,167	$ 536,103
Fiduciary Net Position as a percentage of			
Total Pension Liability	92.9%	81.3%	80.7%
Covered payroll for plan year	$ 256,939	$ 235,040	$ 227,677
Net pension liability as a percentage of			
covered payroll	67.2%	221.7%	235.5%

Note: This schedule will present 10 years of information once the data is available.

WARE COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION – PENSION PLAN
June 30, 2023

2019	2018	2017	2016	2015
$ 2,898,681	$ 2,955,029	$ 3,079,407	$ 3,141,996	$ 3,053,084
1,603	2,667	2,150	1,948	1,566
194,268	214,240	214,842	235,650	228,981
-	-	-	-	-
104,757	56,343	6,402	56,393	100,449
(246,867)	(236,812)	(232,143)	(249,387)	(273,534)
(121,288)	(92,786)	(115,629)	(107,193)	31,450
$ 2,831,154	$ 2,898,681	$ 2,955,029	$ 3,079,407	$ 3,141,996
$ 2,130,620	$ 2,383,484	$ 2,224,644	$ 2,236,337	$ 2,417,646
-	100,998	98,977	110,797	107,403
-	-	-	-	-
415,960	(98,052)	349,937	154,530	21,353
(246,867)	(228,528)	(232,143)	(240,373)	(263,647)
-	-	-	-	-
(15,060)	(4,625)	(3,443)	(6,694)	(3,030)
(37,853)	(22,657)	(54,488)	(29,953)	(43,388)
$ 2,246,800	$ 2,130,620	$ 2,383,484	$ 2,224,644	$ 2,236,337
$ 768,061	$ 571,545	$ 854,763	$ 905,659	$ 635,438
$ 584,354	$ 768,061	$ 571,545	$ 854,763	$ 905,659
79.4%	73.5%	80.7%	72.2%	71.2%
$ 213,424	$ 255,595	$ 322,605	$ 298,896	$ 258,463
273.8%	300.5%	177.2%	286.0%	350.4%

WARE COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION – PENSION PLAN
June 30, 2023

SCHEDULE OF COUNTY CONTRIBUTIONS

	2022	2021	2020	2019
Actuarially determined contribution, January 1,	$ 97,590	$ 113,054	$ 105,835	$ 92,217
Contribution in relation to the actuarially determined contribution, January 1,	-	-	-	-
Contribution deficiency (excess)	$ 97,590	$ 113,054	$ 105,835	$ 92,217
Covered payroll	$ 256,939	$ 235,040	$ 227,677	$ 213,424
Contributions as a percentage of covered payroll	0.0%	0.0%	0.0%	0.0%

2018	2017	2016	2015	2014	2013
$ 89,921	$ 94,626	$ 96,443	$ 89,578	$ 86,138	$ 90,066
89,921	98,977	110,813	107,404	108,793	-
$ -	$ (4,351)	$ (14,370)	$ (17,826)	$ (22,655)	$ 90,066
$ 255,595	$ 322,605	$ 298,896	$ 258,436	$ 255,001	$ 336,091
35.2%	30.7%	37.1%	41.6%	42.7%	0.0%

Changes in Benefits

There have been no substantive changes since the last actuarial valuation.

Changes in Assumption

The mortality improvements for the Pub-2010 GE (50%) & PS (50%) Amt-Weighted mortality table is projected to 2022 instead of 2021 with Scale AA.

Method and Assumptions Used to Determine Contribution Rates

Valuation date	January 1, 2022		
Methods and assumptions used to			
determine contribution rates:			
Actuarial cost method	Entry Age Normal		
Asset valuation method	Smoothed market value with a 5-year smoothing period		
Salary increases	4.00% per year with an age based scale as follows:		
Age	Salary Increase		
Under 30	4.0% rate plus 1.0%		
30-39	4.0% rate plus 0.5%		
40-49	4.0% rate plus 0.5%		
50+	4.0% rate plus 1.0%		
Investment rate of return	7.00%		
Retirement:	Probability of		
	Retirement		
age 55 to 60	20%		
ages 61 to 64	20%		
age 65 to age 69	30%		
age 70	100%		
Mortality	Pub-2010 GE (50%) & PS (50%) Amt-Weighted with		
	Scale AA to 2022		

WARE COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION – OPEB
June 30, 2023

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

	2023	2022	2021
Service cost at end of year	$ 157,531	$ 142,477	$ 110,684
Interest	52,093	45,772	59,984
Changes in benefit terms	-	-	-
Difference between expected and actual experience	(9,664)	21,346	57,015
Changes of assumptions or other inputs	(266,680)	180,044	205,569
Net benefit payments	(40,537)	(87,466)	(127,375)
Other	-	-	-
Net change in Total OPEB Liability	(107,257)	302,173	305,877
Total OPEB Liability - beginning	2,274,330	1,972,157	1,666,280
Total OPEB Liability - ending	$ 2,167,073	$ 2,274,330	$ 1,972,157
Covered-employee payroll	$ 10,438,250	$ 10,438,250	$ 10,056,481
Total OPEB Liability as a percentage of covered payroll	20.76%	21.79%	19.61%

Note: This schedule will present 10 years of information once the data is available.

WARE COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION – OPEB
June 30, 2023

2020	2019	2018
$ 104,237	$ 106,650	$ 113,104
66,857	59,207	48,908
-	-	-
(137,893)	7,810	22,940
(60,966)	(47,391)	(83,647)
(66,444)	(57,312)	(68,777)
-	-	-
(94,209)	68,964	32,528
1,760,489	1,691,525	1,658,997
$ 1,666,280	$ 1,760,489	$ 1,691,525
$ 10,056,481	$ 7,636,171	$ 7,636,171
16.57%	23.05%	22.15%

Changes in Benefits

There have been no substantive changes since the last actuarial valuation.

Changes in Assumptions

Changes included a change in the discount rate and in the medical trend.

Method and Assumptions Used to Determine Contribution Rates

Valuation Date:	June 30, 2021
Prior Measurement Date:	June 30, 2021
Measurement Date:	June 30, 2022
Reporting Date:	June 30, 2023

Discount Rates:

Municipal Bond Index Rate at Prior Measurement Date	2.16%
Municipal Bond Index Rate at Measurement Date	3.54%

:

Expected Administrative Expenses Included in OPEB Cost: None.

Annual Expected Medical/RX Claims (Age Adjusted To Age 65): The following chart details the annual expected claims for the year following the valuation date:

Annual Expected Claims		
Pre-65	$	16,233

Health Care Cost Trend Rates: The following is a chart detailing trend assumptions:

Year	Annual Rate of Increase Medical & Prescription Drug Under Age 65
2021	7.00%
2022	6.75%
2023	6.50%
2024	6.25%
2025	6.00%
2026	5.75%
2027	5.50%
2028	5.25%
2029	5.00%
2030	4.75%
2031 & Beyond	4.50%

Method and Assumptions Used to Determine Contribution Rates – Continued

Age Related Morbidity:

Per capita cost are adjusted to reflect expected cost changes related to age. The increase to the net incurred claims was assumed to be:

Participant Age	Annual Increase
Under 30	0.0%
30 - 34	1.0%
35 - 39	1.5%
40 - 44	2.0%
45 - 49	2.6%
50 - 54	3.3%
55 - 59	3.6%
60 - 64	4.2%
65 and Older	0.0%

Anticipated Participation:

Representative values of the assumed annual rates of member

participation and spouse coverage by future retirees are as follows:

Participation	
Participation	75%
Spouse	25%

These participants assumptions apply only to full-time employees who are active in the County health plan. It is assumed participation is 0% for part-time employees and those who waive active coverage.

Wives are assumed to be four years younger than husbands.

Benefits Valued:

The benefits listed below were valued for the stated upon duration.

Lifetime Benefits Valued:

- Medical Coverage
- Prescription Drug Coverage

Method and Assumptions Used to Determine Contribution Rates – Continued

Future Salary Increases: 4.00% per annum, compounded annually, adjusted by age: plus 1.0% for employees under age 30, plus 0.5% for ages 30 - 39, minus .05% for ages 40 – 49, and minus 1.0% for employees ages 50 and over.

Separation From Active Service: Representative values of the assumed annual rates of separation are shown in the following tables.

	Disability			Service Retirement
Age	Male	Female	Age	Unisex
20	0.029%	0.030%	20	
25	0.038	0.047	25	
30	0.048	0.080	30	
35	0.069	0.136	35	
40	0.117	0.211	40	
45	0.202	0.323	45	
50	0.358	0.533	50	
55	0.722	0.952	55-60	10.00%
60	0.000	0.000	61-64	20.00
65			65-69	30.00
			70	100.00

	Withdrawal Unisex			
	Years of Service			
Age	1	2	3	4 or more
25	27.8%	22.5%	18.5%	13.6%
35	23.8	17.8	13.8	7.9
45	19.8	14.1	10.1	5.5
55	0.0	0.0	0.0	0.0

Mortality: According to the Pub-2010 GE (50%) & PS (50%) AMT-Weighted with Scale AA to 2022.

Affordability Care Act: The impact of the Affordable Care Act (ACA) was addressed in this valuation. Review of the information currently available did not identify any specific provisions of the ACA that are anticipated to significantly impact results other than plan design features and fees currently mandated by the ACA and incorporated in the plan designs, which are included n the current baseline claims costs. Continuing monitoring of the ACA's impact on the Plan's liability will be required.

OTHER SUPPLEMENTARY INFORMATION

COMBINING AND INDIVIDUAL FUND SCHEDULES

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.

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.

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.

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.

Intergovernmental Grants – To account for various grant revenues received.

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.

Public Roads Fund – To account for LMIG road funds from the Georgia Department of Transportation. The revenues is restricted to road and bridge work.

CDBG Fund – To account for Community Development Block Grant funds for road improvements.

2023 SPLOST – To account for the 2023 SPLOST funds that were approved by a vote in FY2023.The funds are restricted to the stated purposes of the referendum.

2008 SPLOST – To account for the remaining 2008 SPLOST funds that are restricted to the state purposes of the referendum.

WARE COUNTY, GEORGIA
ALL NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2023

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash	$ 2,609,881	$ 1,970,403	$ 4,580,284
Certificate of deposit	366,741	-	366,741
Due from other governments	4,483	-	4,483
Accounts receivable	91,404	10,000	101,404
TOTAL ASSETS	$ 3,072,509	$ 1,980,403	$ 5,052,912
LIABILITIES AND FUND BALANCE			
LIABILITIES			
Accounts payable	$ 38,006	$ 10,000	$ 48,006
Accrued wages	2,670	-	2,670
Interfund payable	8,271	63,311	71,582
Unearned revenue	19,588	-	19,588
TOTAL LIABILITIES	68,535	73,311	141,846
FUND BALANCE			
Restricted for drug education and treatment	1,076,134	-	1,076,134
Restricted for fire protection	255	-	255
Restricted for jail operations	1,369,185	-	1,369,185
Restricted for capital projects	-	1,907,092	1,907,092
Restricted for drug enforcement operations	259,175	-	259,175
Restricted for law library	180,113	-	180,113
Restricted for victim assistance	119,112	-	119,112
TOTAL FUND BALANCE	3,003,974	1,907,092	4,911,066
TOTAL LIABILITIES			
AND FUND BALANCE	$ 3,072,509	$ 1,980,403	$ 5,052,912

See independent auditor's report.

WARE COUNTY, GEORGIA
ALL NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the Year Ending June 30, 2023

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
REVENUES			
Intergovernmental revenues	$ 749,260	$ 1,763,766	$ 2,513,026
Charges for services	551,729	-	551,729
Fines and forfeitures	209,177	-	209,177
Investment income	1,756	-	1,756
Miscellaneous	60,095	-	60,095
TOTAL REVENUES	1,572,017	1,763,766	3,335,783
EXPENDITURES			
Current			
General government			
Judicial	874,418	-	874,418
Public safety	445,299	-	445,299
Public works	-	393,453	393,453
Health and welfare	95,832	-	95,832
Capital outlay	30,448	1,314,933	1,345,381
TOTAL EXPENDITURES	1,445,997	1,708,386	3,154,383
EXCESS OF REVENUES OVER EXPENDITURES	126,020	55,380	181,400
FUND BALANCE, BEGINNING OF YEAR	2,877,954	1,851,712	4,729,666
FUND BALANCE, END OF YEAR	$ 3,003,974	$ 1,907,092	$ 4,911,066

See independent auditor's report.

WARE COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2023

	Jail Fee Fund	Drug Court	Sheriff's Drug & Equipment	Supplemental Juvenile Service	Jail Commissary
ASSETS					
Cash	$ 17,791	$ 826,614	$ 180,428	$ 6,178	$ 1,346,192
Certificates of deposit	-	208,653	-	-	-
Due from other governments	-	-	-	-	-
Accounts receivable	5,202	73,693	-	-	-
TOTAL ASSETS	$ 22,993	$ 1,108,960	$ 180,428	$ 6,178	$ 1,346,192
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	$ -	$ 32,826	$ -	$ -	$ -
Accrued wages	-	-	-	-	-
Interfund payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
TOTAL LIABILITIES	-	32,826	-	-	-
FUND BALANCES					
Restricted for drug education and treatment	-	1,076,134	-	-	-
Restricted for fire protection	-	-	-	-	-
Restricted for jail operations	22,993	-	-	-	1,346,192
Restricted for drug enforcement operations	-	-	180,428	-	-
Restricted for law library	-	-	-	-	-
Restricted for victim assistance	-	-	-	6,178	-
TOTAL FUND BALANCES	22,993	1,076,134	180,428	6,178	1,346,192
TOTAL LIABILITIES AND FUND BALANCES	$ 22,993	$ 1,108,960	$ 180,428	$ 6,178	$ 1,346,192

See independent auditor's report.

Law Library	D.A.'s Drug Forfeiture	Superior Court Victim Assistance	State Court Victim Assistance	Inter-Governmental Grants	Total
$ 19,905	$ 79,372	$ 86,690	$ 18,597	$ 28,114	$ 2,609,881
158,088	-	-	-	-	366,741
-	-	-	-	4,483	4,483
2,120	-	8,870	1,519	-	91,404
$ 180,113	$ 79,372	$ 95,560	$ 20,116	$ 32,597	$ 3,072,509
$ -	$ 625	$ 72	$ -	$ 4,483	$ 38,006
-	-	2,313	357	-	2,670
-	-	-	-	8,271	8,271
-	-	-	-	19,588	19,588
-	625	2,385	357	32,342	68,535
-	-	-	-	-	1,076,134
-	-	-	-	255	255
-	-	-	-	-	1,369,185
-	78,747	-	-	-	259,175
180,113	-	-	-	-	180,113
-	-	93,175	19,759	-	119,112
180,113	78,747	93,175	19,759	255	3,003,974
$ 180,113	$ 79,372	$ 95,560	$ 20,116	$ 32,597	$ 3,072,509

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, 2023

	Jail Fee Fund	Drug Court	Sheriff's Drug & Equipment	Supplemental Juvenile Services	Jail Commissary
REVENUES					
Intergovernmental revenue	$ -	$ 404,907	$ -	$ -	$ -
Charges for services	51,856	144,330	-	450	355,093
Fines and forfeitures	-	-	101,377	-	-
Investment income	-	624	60	-	1,072
Miscellaneous	-	-	60,095	-	-
TOTAL REVENUES	51,856	549,861	161,532	450	356,165
EXPENDITURES					
Current					
General Government					
Judicial	-	574,084	-	-	-
Public safety	36,491	-	94,177	-	293,846
Health and welfare	-	-	-	-	-
Capital outlay	-	-	30,448	-	-
TOTAL EXPENDITURES	36,491	574,084	124,625	-	293,846
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	15,365	(24,223)	36,907	450	62,319
FUND BALANCE, BEGINNING OF YEAR	7,628	1,100,357	143,521	5,728	1,283,873
FUND BALANCE, END OF YEAR	$ 22,993	$ 1,076,134	$ 180,428	$ 6,178	$ 1,346,192

See independent auditor's report.

Law Library	D.A.'s Drug Forfeiture	Superior Court Victim Assistance	State Court Victim Assistance	Inter-govermental Grants	Total
$ -	$ -	$ 227,736	$ -	$ 116,617	$ 749,260
-	-	-	-	-	551,729
29,660	5,405	47,969	24,766	-	209,177
-	-	-	-	-	1,756
-	-	-	-	-	60,095
29,660	5,405	275,705	24,766	116,617	1,572,017
18,953	2,566	233,960	44,855	-	874,418
-	-	-	-	20,785	445,299
-	-	-	-	95,832	95,832
-	-	-	-	-	30,448
18,953	2,566	233,960	44,855	116,617	1,445,997
10,707	2,839	41,745	(20,089)	-	126,020
169,406	75,908	51,430	39,848	255	2,877,954
$ 180,113	$ 78,747	$ 93,175	$ 19,759	$ 255	$ 3,003,974

WARE COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 2023

	Public Roads Fund	CDBG Fund	2023 SPLOST Fund	2008 SPLOST Fund	Total
ASSETS					
Cash	$ 1,970,403	$ -	$ -	$ -	$ 1,970,403
Accounts receivable	-	10,000	-	-	10,000
TOTAL ASSETS	$ 1,970,403	$ 10,000	$ -	$ -	$ 1,980,403
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	$ -	$ 10,000	$ -	$ -	$ 10,000
Interfund payable	-	-	63,311	-	63,311
TOTAL LIABILITIES	-	10,000	63,311	-	73,311
FUND BALANCES					
Restricted for capital projects	1,970,403	-	(63,311)	-	1,907,092
TOTAL FUND BALANCES	1,970,403	-	(63,311)	-	1,907,092
TOTAL LIABILITIES AND FUND BALANCES	$ 1,970,403	$ 10,000	$ -	$ -	$ 1,980,403

See independent auditor's 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, 2023

	Public Roads Fund	CDBG Fund	2023 SPLOST Fund	2008 SPLOST Fund	Total
REVENUES					
Intergovernmental	$ 1,028,766	$ 735,000	$ -	$ -	$ 1,763,766
TOTAL REVENUES	1,028,766	735,000	-	-	1,763,766
EXPENDITURES					
Current:					
Public works	281,672	-	1,131	110,650	393,453
Capital outlay	500,363	735,000	62,180	17,390	1,314,933
TOTAL EXPENDITURES	782,035	735,000	63,311	128,040	1,708,386
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	246,731	-	(63,311)	(128,040)	55,380
FUND BALANCE, BEGINNING OF YEAR	1,723,672	-	-	128,040	1,851,712
FUND BALANCE, END OF YEAR	$ 1,970,403	$ -	$ (63,311)	$ -	$ 1,907,092

See independent auditor's 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, 2023

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ 68,500	$ 68,500	$ 51,856	$ (16,644)
TOTAL REVENUES	68,500	68,500	51,856	(16,644)
EXPENDITURES				
Current				
Public safety	68,500	68,500	36,491	(32,009)
TOTAL EXPENDITURES	68,500	68,500	36,491	(32,009)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	15,365	15,365
FUND BALANCE AT, BEGINNING OF YEAR	-	-	7,628	7,628
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 22,993	$ 22,993

See independent auditor's 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, 2023

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Intergovernmental revenue	$ 401,750	$ 401,750	$ 404,907	$ 3,157
Charges for services	108,650	108,650	144,330	35,680
Investment income	-	-	624	624
TOTAL REVENUES	510,400	510,400	549,861	39,461
EXPENDITURES				
Current:				
Judicial	510,400	510,400	574,084	63,684
TOTAL EXPENDITURES	510,400	510,400	574,084	63,684
EXCESS OF REVENUES				
(UNDER) EXPENDITURES	-	-	(24,223)	(24,223)
FUND BALANCE AT BEGINNING OF YEAR	-	-	1,100,357	1,100,357
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 1,076,134	$ 1,076,134

See independent auditor's 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, 2023

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ -	$ 100,000	$ 101,377	$ 1,377
Investment income	-	-	60	60
Miscellaneous	-	25,000	60,095	35,095
TOTAL REVENUES	-	125,000	161,532	36,532
EXPENDITURES				
Current:				
Public safety	-	95,000	94,177	(823)
Capital outlay	-	30,000	30,448	448
TOTAL EXPENDITURES	-	125,000	124,625	(375)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	36,907	36,907
FUND BALANCE AT BEGINNING OF YEAR	-	-	143,521	143,521
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 180,428	$ 180,428

See independent auditor's 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, 2023

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Charges for services	$ 1,200	$ 1,200	$ 450	$ (750)
TOTAL REVENUES	1,200	1,200	450	(750)
EXPENDITURES				
Current:				
Judicial	1,200	1,200	-	(1,200)
TOTAL EXPENDITURES	1,200	1,200	-	(1,200)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	450	450
FUND BALANCE AT BEGINNING OF YEAR	-	-	5,728	5,728
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 6,178	$ 6,178

See independent auditor's report.

WARE COUNTY, GEORGIA
JAIL COMMISSARY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Charges for services	$ -	$ 300,000	$ 355,093	$ 55,093
Investment income	-	1,000	1,072	72
TOTAL REVENUES	-	301,000	356,165	55,165
EXPENDITURES				
Current				
Public safety	-	301,000	293,846	(7,154)
TOTAL EXPENDITURES	-	301,000	293,846	(7,154)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	62,319	62,319
FUND BALANCE AT BEGINNING OF YEAR	-	-	1,283,873	1,283,873
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 1,346,192	$ 1,346,192

See independent auditor's report.

WARE COUNTY, GEORGIA
LAW LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ 15,700	$ 19,000	$ 29,660	$ 10,660
TOTAL REVENUES	15,700	19,000	29,660	10,660
EXPENDITURES				
Current:				
Judicial	15,700	19,000	18,953	(47)
TOTAL EXPENDITURES	15,700	19,000	18,953	(47)
EXCESS OF REVENUES				
OVER EXPENDITURES	-	-	10,707	10,707
FUND BALANCE AT BEGINNING OF YEAR	-	-	169,406	169,406
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 180,113	$ 180,113

See independent auditor's 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, 2023

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ 21,000	$ 21,000	$ 5,405	$ (15,595)
TOTAL REVENUES	21,000	21,000	5,405	(15,595)
EXPENDITURES				
Current:				
Public safety	21,000	21,000	2,566	(18,434)
TOTAL EXPENDITURES	21,000	21,000	2,566	(18,434)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	2,839	2,839
FUND BALANCE AT BEGINNING OF YEAR	-	-	75,908	75,908
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 78,747	$ 78,747

See independent auditor's 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, 2023

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Intergovernmental	$ 301,345	$ 301,345	$ 227,736	$ (73,609)
Fines and forfeitures	5,700	5,700	47,969	42,269
TOTAL REVENUES	307,045	307,045	275,705	(31,340)
EXPENDITURES				
Current:				
General Government				
Judicial	307,045	307,045	233,960	(73,085)
TOTAL EXPENDITURES	307,045	307,045	233,960	(73,085)
EXCESS OF REVENUES				
OVER EXPENDITURES	-	-	41,745	41,745
FUND BALANCE AT BEGINNING OF YEAR	-	-	51,430	51,430
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 93,175	$ 93,175

See independent auditor's 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, 2023

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ 47,931	$ 47,931	$ 24,766	$ (23,165)
TOTAL REVENUES	47,931	47,931	24,766	(23,165)
EXPENDITURES				
Current:				
Judicial	47,931	47,931	44,855	(3,076)
TOTAL EXPENDITURES	47,931	47,931	44,855	(3,076)
EXCESS OF REVENUES (UNDER) EXPENDITURES	-	-	(20,089)	(20,089)
FUND BALANCE AT BEGINNING OF YEAR	-	-	39,848	39,848
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 19,759	$ 19,759

See independent auditor's report.

WARE COUNTY, GEORGIA
INTERGOVERNMENTAL GRANTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Intergovernmental revenue	$ 101,709	$ 116,709	$ 116,617	$ (92)
TOTAL REVENUES	101,709	116,709	116,617	(92)
EXPENDITURES				
Current:				
Public safety	10,710	20,785	20,785	-
Health and welfare	90,999	95,924	95,832	(92)
TOTAL EXPENDITURES	101,709	116,709	116,617	(92)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	255	255
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 255	$ 255

See independent auditor's report.

OTHER ENTERPRISE FUNDS

Enterprise funds are used to account for any activity for which a fee is charged to external users of goods or services.

Emergency Telephone Fund – to account for funds collected and designated for the operations of the 911 emergency services.

Regional Landfill – to account for the operations of a landfill that was constructed but never opened.

WARE COUNTY, GEORGIA
OTHER ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
June 30, 2023

	Business-Type Activities - Enterprise Funds		
	Emergency Telephone	Regional Landfill	Total
ASSETS			
CURRENT ASSETS			
Cash	$ 18,341	$ -	$ 18,341
Receivables (net of allowance for doubtful accounts):			
Accounts	151,998	-	151,998
TOTAL CURRENT ASSETS	170,339	-	170,339
NONCURRENT ASSETS			
Capital Assets			
Depreciable capital assets, net	153,211	-	153,211
TOTAL NONCURRENT ASSETS	153,211	-	153,211
TOTAL ASSETS	$ 323,550	$ -	$ 323,550

See independent auditor's report.

WARE COUNTY, GEORGIA
OTHER ENTERPRISE FUNDS
COMBINING STATEMENTS OF REVENUE, EXPENSES AND CHANGES IN NET POSITION
For the Year Ending June 30, 2023

	Business-Type Activities - Enterprise Funds		
	Emergency Telephone	Regional Landfill	Total
OPERATING REVENUES			
Taxes	$ 590	$ -	$ 590
Charges for services	651,059	-	651,059
TOTAL OPERATING REVENUES	651,649	-	651,649
OPERATING EXPENSES			
Personal services	612,054	-	612,054
Payroll taxes	44,946	-	44,946
Fringe benefits	183,776	-	183,776
Contractual services	105,328	-	105,328
Materials and supplies	9,352	-	9,352
Depreciation	27,837	-	27,837
TOTAL OPERATING EXPENSES	983,293	-	983,293
OPERATING (LOSS)	(331,644)	-	(331,644)
NONOPERATING EXPENSE	-	(4,412,450)	(4,412,450)
TRANSFERS IN	365,377	-	365,377
CHANGE IN NET POSITION	33,733	(4,412,450)	(4,378,717)
NET POSITION AT BEGINNING OF YEAR	185,973	4,412,450	4,598,423
NET POSITION AT END OF YEAR	$ 219,706	$ -	$ 219,706

See independent auditor's report.

WARE COUNTY, GEORGIA
OTHER ENTERPRISE FUNDS
COMBINING STATEMENTS OF CASH FLOW
For the Year Ending June 30, 2023

	Emergency Telephone	Regional Landfill	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows From Operating Activities			
Cash received from customers	$ 602,467	$ -	$ 602,467
Cash received from interfund transactions	22,399	-	22,399
Cash payments for personal services	(870,037)	-	(870,037)
Cash payments for contractual services	(105,088)	-	(105,088)
Cash payments for materials and supplies	(9,352)	-	(9,352)
Net Cash Provided (Used) by Operating Activities	(359,611)	-	(359,611)
Cash Flows From Noncapital Financing Activities			
Cash payments from transfer-in	365,377	-	365,377
Net Cash Provided For Noncapital Financing Activities	365,377	-	365,377
Net Increase in Cash and Cash Equivalents	5,766	-	5,766
Cash and Cash Equivalents at Beginning of Year	12,575	-	12,575
Cash and Cash Equivalents at End of Year	$ 18,341	$ -	$ 18,341
Noncash Transactions:			
Capital Asset Transfer	$ -	$ 4,412,450	$ 4,412,450

See independent auditor's report.

WARE COUNTY, GEORGIA
OTHER ENTERPRISE FUNDS
COMBINING STATEMENTS OF CASH FLOW - CONTINUED
For the Year Ending June 30, 2023

	Emergency Telephone	Regional Landfill	Total
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities			
Operating Income (Loss)	$ (331,644)	$ -	$ (331,644)
Adjustments to Reconcile Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities			
Depreciation	27,837	-	27,837
Changes in Assets and Liabilities:			
Increase in accounts receivable	(49,182)	-	(49,182)
Increase in accounts payable	240	-	240
Decrease in accrued compensated absences	(29,261)	-	(29,261)
Increase in interfund payable	22,399	-	22,399
Net Cash Provided By (Used For) Operating Activities	$ (359,611)	$ -	$ (359,611)

See independent auditor's 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 POSITION
June 30, 2023

	Workers Compensation Fund	Health Fund	Total
ASSETS			
Current Assets			
Cash	$ 712,316	$ 1,736,608	$ 2,448,924
Prepaid expenses	104,165	-	104,165
TOTAL ASSETS	816,481	1,736,608	2,553,089
LIABILITIES			
Current Liabilities			
Accounts payable	4,210	-	4,210
TOTAL LIABILITIES	4,210	-	4,210
NET POSITION			
Restricted for workers compensation claims	812,271	-	812,271
Restricted for health claims	-	1,736,608	1,736,608
TOTAL NET POSITION	$ 812,271	$ 1,736,608	$ 2,548,879

See independent auditor's report.

WARE COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET POSITION
For the Year Ending June 30, 2023

	Workers Compensation Fund	Health Insurance Fund	Total
OPERATING REVENUES			
Charges for services	$ 371,140	$ 4,173,165	$ 4,544,305
Miscellaneous	-	3,500	3,500
TOTAL OPERATING REVENUES	371,140	4,176,665	4,547,805
OPERATING EXPENSES			
Claims paid	33,087	-	33,087
Other services and charges	234,617	3,603,133	3,837,750
TOTAL OPERATING EXPENSES	267,704	3,603,133	3,870,837
CHANGE IN NET POSITION	103,436	573,532	676,968
NET POSITION, BEGINNING OF YEAR	708,835	1,163,076	1,871,911
NET POSITION, END OF YEAR	$ 812,271	$ 1,736,608	$ 2,548,879

See independent auditor's report.

WARE COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Year Ending June 30, 2023

	Workers Compensation Fund	Health Insurance Fund	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows From Operating Activities			
Cash received from customers	$ 371,140	$ 4,176,665	$ 4,547,805
Cash payments for claims paid	(33,087)	-	(33,087)
Cash payments for other services and charges	(213,355)	(3,603,137)	(3,816,492)
Net Cash Provided by Operating Activities	124,698	573,528	698,226
Cash and Cash Equivalents at Beginning of Year	$ 587,618	$ 1,163,080	1,750,698
Cash and Cash Equivalents at End of Year	$ 712,316	$ 1,736,608	$ 2,448,924

See independent auditor's report.

WARE COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS - CONTINUED
For the Year Ending June 30, 2023

	Workers Compensation Fund	Health Insurance Fund	Total
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities			
Operating Income	$ 103,436	$ 573,532	$ 676,968
Adjustments to Reconcile Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities			
Changes in Assets and Liabilities:			
Decrease in prepaid expense	21,114	-	21,114
Increase (decrease) in accounts payable	148	(4)	144
Net Cash Provided By Operating Activities	$ 124,698	$ 573,528	$ 698,226

See independent auditor's report.

FIDUCIARY FUNDS

Fiduciary 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 the 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.

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

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

WARE COUNTY, GEORGIA
FIDUCIARY FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
June 30, 2023

	CUSTODIAL FUNDS						
	OFFICE OF TAX COMMISSIONER	CLERK OF COURT	MAGISTRATE COURT	OFFICE OF SHERIFF	PROBATE COURT	JUVENILE COURT	TOTAL
ASSETS							
Cash	$ 289,799	$ 218,364	$ 74,161	$ 383,725	$ 691,383	$ 7,763	$ 1,665,195
Accounts receivable	676,612	-	-	-	-	-	676,612
Due from others	-	4,988	-	-	-	-	4,988
TOTAL ASSETS	$ 966,411	$ 223,352	$ 74,161	$ 383,725	$ 691,383	$ 7,763	$ 2,346,795
LIABILITIES							
Due to others	$ 676,612	$ 239,439	$ 18,667	$ 228,292	$ 7,701	$ -	$ 1,170,711
NET POSITION							
Net position-held for others	$ 289,799	$ (16,087)	$ 55,494	$ 155,433	$ 683,682	$ 7,763	$ 1,176,084
TOTAL NET POSITION	$ 289,799	$ (16,087)	$ 55,494	$ 155,433	$ 683,682	$ 7,763	$ 1,176,084

See independent auditor's report.

WARE COUNTY, GEORGIA
FIDUCIARY FUNDS
COMBINING STATEMENT OF CHANGES IN
FIDUCIARY NET POSITION
For the Year Ending June 30, 2023

	CUSTODIAL FUNDS						
	OFFICE OF TAX COMMISSIONER	CLERK OF COURT	MAGISTRATE COURT	OFFICE OF SHERIFF	PROBATE COURT	JUVENILE COURT	TOTAL
ADDITIONS							
Taxes	$ 37,702,973	$ 464,960	$ -	$ -	$ -	$ -	$ 38,167,933
Fees	399,017	1,414,235	321,168	1,883,191	242,166	1,922	4,261,699
Total Additions	38,101,990	1,879,195	321,168	1,883,191	242,166	1,922	42,429,632
DEDUCTIONS							
Payment of taxes to other agencies	38,368,816	484,167	-	-	-	-	38,852,983
Payment of fees to other agencies	207,257	1,644,686	331,018	2,017,722	154,823	2,052	4,357,558
Total Deductions	38,576,073	2,128,853	331,018	2,017,722	154,823	2,052	43,210,541
CHANGE IN NET POSITION	(474,083)	(249,658)	(9,850)	(134,531)	87,343	(130)	(780,909)
NET POSITION BEGINNING OF YEAR	763,882	233,571	65,344	289,964	596,339	7,893	1,956,993
NET POSITION END OF YEAR	$ 289,799	$ (16,087)	$ 55,494	$ 155,433	$ 683,682	$ 7,763	$ 1,176,084

See independent auditor's report.

SPECIAL REPORTS SECTION

WARE COUNTY, GEORGIA
2008 SPECIAL LOCAL OPTION SALES TAX
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
Year Ended June 30, 2023

	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Roads, Streets and Bridges	$ 11,093,188	$ 4,872,158	$ 4,847,390	$ 24,768	$ 4,872,158	100.00%
Fire Equipment & Facility Improvements	4,000,000	2,634,323	2,634,323	-	2,634,323	100.00%
Pursuit Vehicles, Ambulances & Ppublic Works Equipment	2,000,000	2,458,097	2,458,097	-	2,458,097	100.00%
Retirement of Lease-Purchase Obligation For Courthouse Improvements	2,000,000	917,353	917,353	-	917,353	100.00%
Courthouse & County Administration Property Acquisition and Demolition	2,125,000	2,137,112	2,137,112	-	2,137,112	100.00%
Courthouse Security Equipment & Facilities	875,000	385,950	385,950	-	385,950	100.00%
Renovation of City Auditorium*	1,000,000	-	-	-	-	0.00%
Debt Retirement or Construction of Administration Building and Design Cost	9,500,000	10,489,681	10,489,681	-	10,489,681	100.00%
Construction of Multi-purpose Recreation Building	5,000,000	3,625,571	3,625,571	-	3,625,571	100.00%
Purchase and Improvement of Land for Economic Development and/or the Improvement of Existing Publicly Ownded Land	2,000,000	1,504,450	1,401,178	103,272	1,504,450	100.00%
City of Waycross	13,509,264	11,017,971	11,017,971	-	11,017,971	100.00%
Totals	$ 53,102,452	$ 40,042,666	$ 39,914,626	$ 128,040	$ 40,042,666	

* - 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 auditor's report.

2014 SPECIAL LOCAL OPTION SALES TAX
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
Year Ended June 30, 2023

	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Retire Previously Incurred Debt	$ 2,120,000	$ 1,879,806	$ 1,879,806	$ -	$ 1,879,806	100.00%
Facility Improvements & Equipment - Blackburn Training Center	1,200,000	1,682,201	1,675,651	6,550	1,682,201	100.00%
Economic Development Projects	1,000,000	892,120	130,913	43,945	174,858	19.60%
Facility Improvements and Equipment (Serving All Residents)	900,000	1,630,652	1,603,925	1,813	1,605,738	98.47%
Facility Improvements and Equipment at Sheriff Complex	900,000	802,908	212,925	-	212,925	26.52%
Facility Improvements and Equipment at 911 Center	200,000	397,143	397,143	-	397,143	100.00%
Road, Streets and Bridge Projects & Necessary Equipment	15,708,000	15,425,512	12,902,413	891,750	13,794,163	89.42%
Public Safety Equipment and Improvements	3,250,000	2,899,389	2,737,481	-	2,737,481	94.42%
Public Facility Projects and Necessary Equipment	1,500,000	400,000	105,079	-	105,079	26.27%
Public Works Equipment and Improvements	1,000,000	2,586,980	2,580,338	6,642	2,586,980	100.00%
Facility Improvements & Equipment at Recreation Complex	900,000	739,391	733,795	-	733,795	99.24%
Public Safety & County Vehicle Fleet & Equipment	600,000	831,264	696,774	134,490	831,264	100.00%
Information Technology Equipment, Software & Training	250,000	472,334	472,334	-	472,334	100.00%
City of Waycross	15,472,000	14,357,946	14,357,946	-	14,357,946	100.00%
Totals	$ 45,000,000	$ 44,997,646	$ 40,486,523	$ 1,085,190	$ 41,571,713	

See independent auditor's report.

WARE COUNTY, GEORIA
COUNTY T-SPLOST FUND
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
Year Ended June 30, 2023

	Original Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Roads, Streets, Bridges and Transportation					
Improvements and Equipment	$ 16,750,000	$ 11,167,996	$ 3,799,795	$ 14,967,791	89.36%
Totals	$ 16,750,000	$ 11,167,996	$ 3,799,795	$ 14,967,791	

See independent auditor's report.

WARE COUNTY, GEORIA
2023 SPLOST FUND
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
Year Ended June 30, 2023

	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Albany Avenue at Galinton Street Overpass	$ 11,100,000	$ 11,100,000	$ -	$ -	$ -	0.00%
County Public Building/Facility Improvements/Repairs	2,400,000	2,400,000	-	-	-	0.00%
Road, Overpass/Bridges, Road Capital Equipment & Drainage	18,000,000	18,000,000	-	63,311	63,311	0.35%
Public Safety Facilities and Equipment	3,150,000	3,150,000	-	-	-	0.00%
Parks and Recreation Facilities and Equipment	1,000,000	1,000,000	-	-	-	0.00%
Information Technology Software and Equipment	500,000	500,000	-	-	-	0.00%
Waycross Ware County Development Authority	1,000,000	1,000,000	-	-	-	0.00%
Downtown Waycross Development Authority	250,000	250,000	-	-	-	0.00%
City of Waycross	17,600,000	17,600,000	-	-	-	0.00%
Totals	$ 55,000,000	$ 55,000,000	$ -	$ 63,311	$ 63,311	

See independent auditor's report.

SOURCE and APPLICATION OF FUNDS SCHEDULE	
Community Development Block Grant	
Ware County, Georgia	
21p-y-148-1-6185	
For the Period Ending: June 30, 2023	
Cumulative	
I. Total Fiscal Year 2021 CDBG Funds Awarded to Recipient:	$ 750,000
II. Total Amount of Drawdown by Recipient from DCA:	$ 750,000
III. Less: CDBG Funds Expended by Recipient:	$ 750,000
IV. Amount of Fiscal Year 2021 CDBG Funds held by Recipient:	$ -

COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
PROJECT COST SCHEDULE

Recipient: Ware County, Georgia

Grant #: 21p-y-148-1-6185

For the Period Ending: June 30, 2023

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-01	$ 705,000	$ 705,000	$ -	$ 705,000	$ -
Administration	A-21A-00	$ 45,000	$ 45,000	$ -	$ 45,000	$ -
TOTAL		$ 750,000	$ 750,000	$ -	$ 750,000	$ -

See independent auditor's report.

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

To the Board of Commissioners
of Ware County, Georgia
Waycross, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Ware County, Georgia as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Ware County, Georgia's basic financial statements, and have issued our report thereon dated March 27, 2024. Our report includes a reference to other auditors who audited the financial statements of the Ware County Board of Health, as described in our report on Ware County, Georgia's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Ware County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ware County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Ware County, Georgia's internal control.

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items [2023-001, 2023-002, 2023-003, 2023-004] that we consider to be material weaknesses.

Report on Compliance and Other Matters

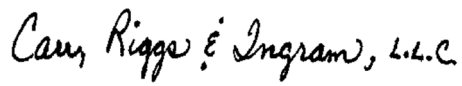
As part of obtaining reasonable assurance about whether Ware County, Georgia's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material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

Ware County, Georgia's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Carr, Riggs, & Ingram, LLC

Tifton, Georgia
December 20, 2023

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

To the Board of Commissioners
Ware County
Waycross, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Ware County, Georgia's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Ware County, Georgia's major federal programs for the year ended June 30, 2023. Ware County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Ware County, Georgia's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Ware County, Georgia and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Ware County, Georgia's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Ware County, Georgia's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Ware County, Georgia's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Ware County, Georgia's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Ware County, Georgia's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Ware County, Georgia's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Tifton, Georgia
March 27, 2024

Ware County, Georgia
Schedule of Expenditures of Federal Awards

	Federal CFDA Number	Pass Through Grantor Number	Federal Expenditures	Passed Through to Subrecipients
Department of Housing & Urban Development				
Passed through the Georgia Department of				
Community Affairs				
CDBG Grant	14.228	21p-y-1482-1-6185	$ 735,000	$ -
Total Department of Housing & Urban Development			735,000	-
Department of Justice				
Equitable Sharing Program	16.922	N/A	124,625	-
Passed through the Prosecuting Attorney's				
Council of Georgia				
VOCA Solicitor	16.575	C21-8-001	39,325	-
VOCA Solicitor	16.575	B50-8-128	12,127	-
VOCA Solicitor	16.575	C22-8-076	164,311	-
VOCA Solicitor	16.575	C18-8-566	11,973	-
			227,736	-
Total Department of Justice			352,361	-
Department of Transportation				
Passed through the Georgia Department				
of Transportation				
Airport Improvement Grant	20.106	AP022-9046-41	43,789	-
Total Department of Transportation			43,789	-
Department of Treasury				
Passed through the Judicial Council of Georgia				
Covid-19 Cofornavirus State and Local Fiscal Recovery Funds	21.027	N/A	71,105	-
Direct Federal				
Covid-19 Cofornavirus State and Local Fiscal Recovery Funds	21.027	N/A	1,695,057	-
ARPA Local Assist and Tribal Consistency	21.032	N/A	734,630	-
Total Department of Treasury			2,500,792	-

Ware County, Georgia
Schedule of Expenditures of Federal Awards (Continued)

	Federal CFDA Number	Pass Through Grantor Number	Federal Expenditures	Passed Through to Subrecipients
Department of Transportation				
Passed through the Georgia Department				
of Transportation				
Airport Improvement Grant	20.106	AP022-9046-41	43,789	-
Total Department of Transportation			43,789	-
Department of Health and Human Services				
Passed through the South Georgia Regional Development Center				
Aging Cluster				
Special Programs fo rthe Aging Title III, Part C Nutrition Services	93.045	AAA-2023-33	90,508	-
Total Aging Cluster			90,508	-
Total Department of Health and Human Services				
Department of Homeland Security				
Passed through the Georgia				
Emergency Management Agency				
Emergency Management Performance Grant	97.042	OEM20-150	18,972	-
Total Department of Homeland Security			18,972	-
Total			$ 3,741,422	$ -

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Schedule of Expenditures of Federal Awards is prepared using the modified accrual basis of accounting.

Measurement Focus

The determination of when an award is expended is based on when the activity related to the award occurs.

NOTE 2: INDIRECT COST

The County did not elect to use the 10% de Minimis indirect cost rate.

NOTE 3: LOANS AND LOAN GUARANTEES

The County did not have any loans or loan guarantee programs during the year.

NOTE 4: NONCASH ASSISTANCE

There were no federal awards expended in the form of noncash assistance during the year.

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	*unmodified*
Internal control over financial reporting:	
Material weakness(es) identified?	__X__ Yes ___ No
Significant deficiencies identified not considered to be material weaknesses?	____ Yes __X_ None reported
Noncompliance material to financial statements noted?	____ Yes __X_ No

Federal Awards

Internal Control over major programs: Material weakness(es) 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:	*unmodified*
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	____ Yes __X_ No
Identification of major programs:	
Name of Federal Program or Cluster	Assistance Listing Number
COVID-19 Coronavirus Relief Fund	21.027
Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000
Auditee qualified as low-risk auditee?	____ Yes __X_ No

SECTION II FINDINGS – FINANCIAL STATEMENT FINDINGS AND RESPONSES

Material Weaknesses

2023-001 Segregation of Duties

Criteria:
Duties should be segregated between employees so that the responsibility for authorizing transactions, recording transactions, and maintaining custody of assets are assigned to different personnel.

Condition:
The County, including the County Finance Department, Tax Commissioner, Clerk of Court, Probate Court, Magistrate Court, Juvenile Court and Sheriff's Department is a small local government and has a limited amount of resources and employees. Therefore, the County does not have an adequate number of employees to provide for the proper segregation of duties.

Cause of Condition:
Since the County is a small local government, it is not financially feasible for the County to hire additional employees to provide for an adequate segregation of duties.

Effect of Condition:
The County's internal control structure does not contain adequate safeguarding controls provided by segregation of duties that would provide reasonable assurance for the prevention or timely detection of unauthorized transactions, unauthorized access to assets, or misappropriation of funds that could result in losses that are material to the financial statements.

Response of Management:
Management concurs with the finding and is continually working to improve controls to mitigate the risks associated with this condition.

SECTION II FINDINGS – FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

Material Weakness (Continued)

2023-002 Revenues and Receivables

Criteria:
Generally accepted accounting principles ("GAAP") call for revenues to be reported, under the modified accrual basis of accounting for governmental funds, when realized or realizable and are earned and available.

Condition:
Internal controls did not detect misstatements in the reporting of the County's revenues and related receivables.

Cause of Condition:
Audit adjustments were necessary to adjust revenues and related receivables.

Effect of Condition:
Audit adjustments were required because misstatements were not detected in the reporting of the County's revenues and related receivables.

Response of Management - Management concurs with this finding. The adjustments proposed as a result of the findings have been made to the financial statements. We will work to ensure revenues and related receivables are reported accurately in the future.

2023-003 Inventory

Criteria:
Internal controls should be in place to ensure that inventory is accurate and agrees with detail subsidiary listings.

Condition:
Inventory was not recorded accurately at year end.

Cause of Condition:
Audit adjustments to inventory were necessary to agree with detail subsidiary listings.

Effect of Condition:
Audit adjustments were required because misstatements were not detected in the reporting of the County's inventory.

Response of Management - Management concurs with this finding. The adjustments proposed as a result of the findings have been made to the financial statements. We will work to ensure inventory is reported accurately in the future.

SECTION II FINDINGS – FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

Material Weakness (Continued)

2023-004 Accuracy of Schedule of Expenditures of Federal Awards

Criteria:

2 CFR 200.303(a) states that the non-Federal entity must "establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award."

Additionally, 2 CFR 200.510(b) states that the auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with §200.502. The Schedule of Expenditures of Federal Awards (SEFA) should properly identify expenditures of all federal awards, federal awards from pass-through entities, and the federal portion of multi-funded awards.

The SEFA did not accurately identify all expenditures of federal awards from pass-through entities.

Cause of Condition:

Federal award expenditures related to certain grants required audit adjustments.

Effect of Condition:

The County had to prepare a revised SEFA to adjust federal award expenditures in order to reconcile the SEFA to the underlying accounting records and financial statements.

Response of Management:

Management concurs with this finding and will develop policies to ensure that all expenditures of federal awards, federal awards from pass-through entities and the federal portion of multi-funded awards are identified and included in the preparation of the SEFA.

SECTION III FINDINGS – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

WARE COUNTY, GEORGIA
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

Financial Statement Findings	Status
2022-001	See finding IC 2023-001
2022-002	Resolved in current year

Federal Award Findings and Questioned Costs	Status
None reported	n/a

WARE COUNTY, GEORGIA
CORRECTIVE ACTION PLAN

As the Government of Ware County response, pursuant to the Official Code of Georgia Annotated, Sections 36-81-7, 50-8-35, and 50-8-39 and pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) to the findings and recommendations from our June 30, 2023, audit.

1) Finding 2023-001: Segregation of Duties:
   Duties should be segregated between employees so that the responsibility for authorizing transactions, recording transactions, and maintaining custody of assets are assigned to different personnel.
   a) We concur with finding 2023-001 that the Government of Ware County duties should be segregated between employees so that the responsibility for authorizing transactions, recording transactions, and maintaining custody of assets are assigned to different personnel. Managementis continually working to improve controls to mitigate the risks associated with this condition.
   b) Beverly Harrell, Finance Supervisor, is responsible for the corrective action process. The Government of Ware County is a small local government and as such only has a limited number of employees. Therefore, the Government does not have an adequate number of employees to provide for a proper segregation of duties. This condition exists because of small staff and budget constraints. We will continually monitor this situation and change our policies and procedures when resources allow it to be accomplished.

2) Finding 2023-002: Revenue and Receivables
   Generally accepted accounting principles ("GAAP") call for revenues to be reported, under the modified accrual basis of accounting for governmental funds, when realized or realizable and are earned and available.
   a) We concur with finding 2023-2 that the Government of Ware County's internal controls did not detect misstatements in the reporting of the County's revenues and related receivables.
   b) Beverly Harrell, Finance Supervisor, is responsible for the corrective action process. We will improve our processes of accounting for revenues and receivables. This process should be completed by June 30, 2024.

3) Finding 2023-003: Inventory
   Internal controls should be in place to ensure that the inventory is accurate and agrees with detail subsidiary listings.
   a) We concur with finding 2023-3 that the Government of Ware County's internal controls did not ensure that inventory was reported accurately and agreed with the detail subsidiary listings.
   b) Beverly Harrell, Finance Supervisor, is responsible for the corrective action process. We will improve our processes of accounting for inventory. This process should be completed by June 30, 2024.

4) Finding 2023-004: Accuracy of Schedule of Expenditures of Federal Awards:
   Custodial Funds were not reported on the accrual basis of accounting.
   a) We concur with finding 2023-004 that the Government of Ware County did not report the Custodial Funds on the accrual basis of accounting.
   b) Beverly Harrell, Finance Supervisor, is responsible for the corrective action process. We will improve our processes for accounting for Custodial Fund so they are reported on the accrual basis of accounting. This process should be completed by June 30, 2024.

   c) Beverly Harrell, Finance Supervisor, is responsible for the corrective action process. The Government of Ware County is a small local government and as such only has a limited number of employees. Therefore, the Government does not have an adequate number of employees to provide for a proper segregation of duties. This condition exists because of small staff and budget constraints. We will continually monitor this situation and change our policies and procedures when resources allow it to be accomplished.

Ware County, Georgia
Certificate of 9-1-1 Expenditures
For the Year Ended June 30, 2023

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			
	Expenditures (UCOA Activity 3800)			
2	Wireless service supplier cost recovery charges	46-5-134(e)		
	(identify each supplier individually on lines below - attach list, if necessary)			
			$	
			$	
			$	
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:			
3a	Lease costs	46-5-134(f)(1)(A)	$	
3b	Purchase costs	46-5-134(f)(1)(A)	$	
3c	Maintenance costs	46-5-134(f)(1)(A)	$	
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$	
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2			
5a	Salaries and wages	46-5-134(f)(1)(C)	$	612,054
5b	Employee benefits	46-5-134(f)(1)(C)	$	228,722
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$	892
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	$	9,352
8	Building used as a public safety answering point:			
8a	Lease costs	46-5-134(f)(1)(F)	$	
8b	Purchase costs	46-5-134(f)(1)(F)	$	
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:			
9a	Lease costs	46-5-134(f)(1)(G)	$	
9b	Purchase costs	46-5-134(f)(1)(G)	$	
9c	Maintenance costs	46-5-134(f)(1)(G)	$	

Ware County, Georgia
Certificate of 9-1-1 Expenditures
For the Year Ended June 30, 2023

10	Supplies directly related to providing emergency 9-1-1 system services,			
	including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$	
11	Logging recorders used at a public safety answering point to record			
	telephone and radio traffic:			
11a	Lease costs	46-5-134(f)(1)(I)	$	
11b	Purchase costs	46-5-134(f)(1)(I)	$	
11c	Maintenance costs	46-5-134(f)(1)(I)	$	
12	Insurance purchased to insure against risks and liability in the operation and maintenance			
	of the 9-1-1 system on behalf of the local government or on behalf of employees hired			
	by the local government solely for the operation and maintenance of the 9-1-1 system			
	and employees who work as directors	46-5-134(f)(2)(B)(i)	$	
13	Mobile communications vehicle and equipment, if the primary purpose and designation			
	of such vehicle is to function as a backup 9-1-1 system center			
13a	Lease costs	46-5-134(f)(2(B)(ii)	$	
13b	Purchase costs	46-5-134(f)(2(B)(ii)	$	
13c	Maintenance costs	46-5-134(f)(2(B)(ii)	$	
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and			
	operations as identified and outlined in an indirect cost allocation plan approved by the			
	local governing authority that is consistent with the costs allocated within the local			
	government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	$	
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems,			
	or towers necessary to carry out the function of 9-1-1 system operations			
15a	Lease costs	46-5-134(f)(2(B)(iv)	$	
15b	Purchase costs	46-5-134(f)(2(B)(iv)	$	
15c	Maintenance costs	46-5-134(f)(2(B)(iv)	$	
16	Public safety voice and data communications systems located in the 9-1-1 system facility			
	that further the legislative intent of providing the highest level of emergency response			
	service on a local, regional, and state-wide basis, including equipment and associated			
	hardware and software that supports the use of public safety wireless voice and data			
	communication systems			
16a	Lease costs	46-5-134(f)(2(B)(v)	$	
16b	Purchase costs	46-5-134(f)(2(B)(v)	$	
16c	Maintenance costs	46-5-134(f)(2(B)(v)	$	

Ware County, Georgia
Certificate of 9-1-1 Expenditures
For the Year Ended June 30, 2023

17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	Dues and subscriptions	$	508
	Contract Services	$	95,303
	Utilities	$	8,242
	Language interpreter	$	383
	Vehicle fuel and oil	$	0
	Depreciation	$	27,837
		$	
		$	
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)	$	983,293

Certification of Local Government Officials

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

Signature of Chief Elected Official _____ Date 03/27/2024

Print Name of Chief Elected Official Elmer Thrift

Title of Chief Elected Official Chairman Board of Commissioners

Signature of Chief Financial Officer _____ Date 03/27/2024

Print Name of Chief Financial Officer Beverly York