FINANCIAL STATEMENTS AND ADDITIONAL INFORMATION





Ware County, Georgia



WARE COUNTY, GEORGIA

For the Fiscal Year Ended June 30, 2024

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WARE COUNTY, GEORGIA
FINANCIAL STATEMENTS AND ADDITIONAL INFORMATION
For the Year Ending June 30, 2024

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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, 2024, 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, 2024, 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.

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 Community Development Block Grant Schedules, 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 community development block grant schedules, 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 April 4, 2025, 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
April 4, 2025

MANAGEMENT DISCUSSION AND ANALYSIS

WARE COUNTY, GEORGIA
Management's Discussion and Analysis
Required Supplemental Information
For the Year Ended June 30, 2024

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, 2024. 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 FY2024 are as follows:

The County's total net position increased by $112,597,703 to $125,809,374. The County's investment in capital assets net of related debt is $91,749,077 and there is $23,762,292 of net position that are restricted for various purposes, leaving $10,298,005 in unrestricted net position.

At the end of the current year, the County's governmental funds reported an ending fund balance of $32,260,660, an increase of $7,374,998 from the prior year fund balance. A large portion of the fund balance is nonspendable or restricted for various purposes in the amount of $23,762,292 and $5,190,157 is assigned for property tax rollback, $29,422 is nonspendable inventory, $13,585 is nonspendable prepaid expense, leaving an unreserved fund balance of $7,265,204.

Net position for business-type activities increased $2,083,216 to $8,256,773.

The 2013 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 and has begun work on an overpass.

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, 2023, and 2024:

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

	Governmental Activities		Business-Type Activities		Total		Total Percentage Change
	2023	2024	2023	2024	2023	2024	2023-2024
Assets							
Current and other assets	$ 36.86	$ 42.68	$ 0.72	$ 0.99	$ 37.58	$ 43.67	16.21%
Capital assets, net	81.00	83.92	5.59	7.83	86.59	91.75	5.96%
Total Assets	**117.86**	**126.60**	**6.31**	**8.82**	**124.17**	**135.42**	**9.06%**
Deferred Outflows of Resources	**0.67**	**0.66**	**-**	**-**	**0.67**	**0.66**	-1.49%
Liabilities							
Current and other liabilities	5.70	3.79	0.12	0.55	5.82	4.34	-25.43%
Long-term liabilities	5.25	5.49	0.01	0.01	5.26	5.50	4.56%
Total Liabilities	**10.95**	**9.28**	**0.13**	**0.56**	**11.08**	**9.84**	**-11.19%**
Deferred Inflows of Resources	**0.54**	**0.43**	**-**	**-**	**0.54**	**0.43**	-20.37%
Net Position							
Net investment in capital assets	81.00	83.92	5.59	7.83	86.59	91.75	5.96%
Restricted	16.40	23.76	-	-	16.40	23.76	44.88%
Unrestricted	9.64	9.87	0.59	0.43	10.23	10.30	-0.68%
Total Net Position	**$ 107.04**	**$ 117.55**	**$ 6.18**	**$ 8.26**	**$113.22**	**$125.81**	**11.12%**

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 $125,809,374 ($117,552,601 in governmental activities and $8,256,773 in business-type activities) as of June 30, 2024. The largest portion of the County's net position (72.93%) 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 16.45% of net position is restricted for use on capital projects. An additional portion of the County's net position (2.44%) represents resources that are subject to other restrictions on how they can be used. The remaining balance of unrestricted assets (8.19%) amounts to $10,298,005.

The next table shows the changes in net position for the years ending June 30, 2023 and 2024:

Changes in WARE County's Net Position
(in millions of dollars)

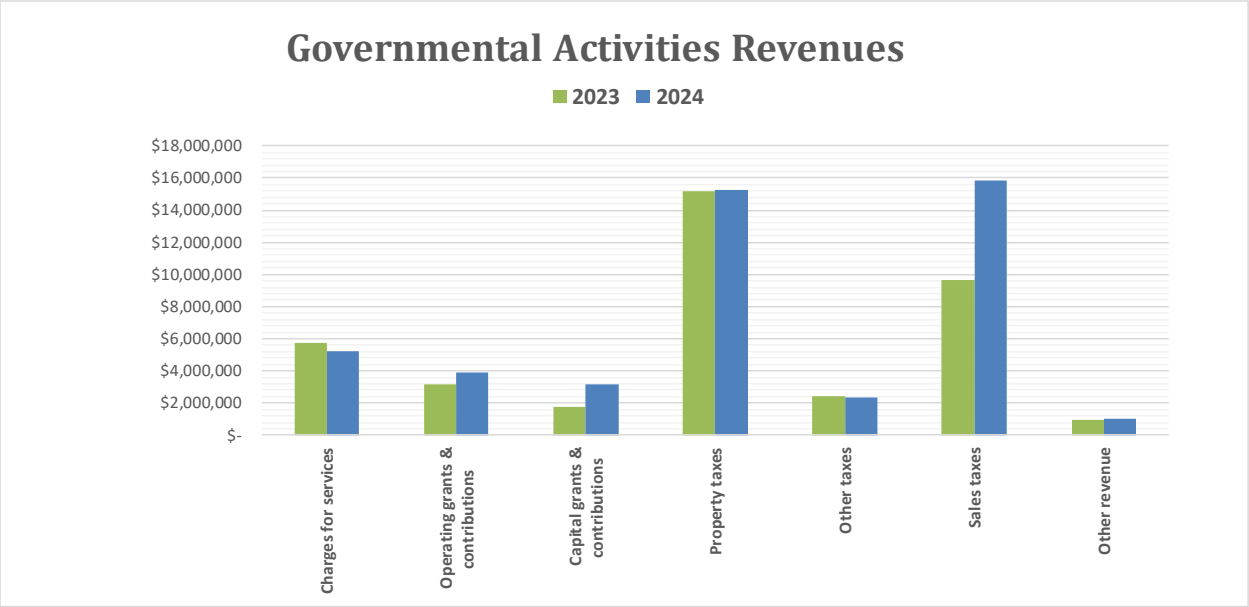
	Governmental Activities		Business-Type Activities		Total		Total Percentage Change
	2023	2024	2023	2024	2023	2024	2023-2024
Revenues							
Program Revenues							
Charges for services	$ 5.75	$ 5.27	$ 1.49	$ 1.46	$ 7.24	$ 6.73	(7.04) %
Operating grants and contributions	3.18	3.89	-	-	3.18	3.89	22.33 %
Capital grants and contributions	1.76	3.16	0.05	2.08	1.81	5.24	189.50 %
Total Program Revenues	10.69	12.32	1.54	3.54	12.23	15.86	29.68 %
General Revenues							
Property taxes	15.15	15.29	-	-	15.15	15.29	0.92 %
Sales taxes	9.63	15.83	-	-	9.63	15.83	64.38 %
Occupation taxes	0.25	0.23	-	-	0.25	0.23	(8.00) %
Other taxes	2.16	2.14	-	-	2.16	1.71	(20.83) %
Miscellaneous	0.92	1.03	-	-	0.92	1.03	11.96 %
Total General Revenues	28.11	34.52	-	-	28.11	34.09	21.27 %
Total Revenues	**38.80**	**46.84**	**1.54**	**3.54**	**40.34**	**49.95**	**23.82 %**

Overall revenues increased in FY2024 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	
	2023	2024	2023	2024	2023	2024	2023-204	
Expenses								
Governmental Activities:								
General Government								
Legislative and executive	$ 4.48	$ 5.34	$ -	$ -	$ 4.48	$ 5.34	19.20	%
Judicial	4.04	4.68	-	-	4.04	4.68	15.84	%
Public safety	15.52	16.96	-	-	15.52	16.96	9.28	%
Public works	4.78	4.71	-	-	4.78	4.71	(1.46)	%
Health and welfare	0.63	0.38	-	-	0.63	0.38	(39.68)	%
Culture and recreation	2.38	2.00	-	-	2.38	2.00	(15.97)	%
Housing and development	0.92	1.36	-	-	0.92	1.36	47.83	%
Business-type Activities:								
Emergency telephone	-	-	0.98	1.06	0.98	1.06	8.16	%
Airport	-	-	1.16	1.30	1.16	1.30	12.07	%
Total Expenses	**32.75**	**35.43**	**2.14**	**2.36**	**34.89**	**37.79**	**8.31**	%
Revenue Over (Under) Expenses	**6.05**	**11.41**	**(0.60)**	**1.18**	**5.45**	**12.59**	**131.01**	%
Transfers	3.93	(0.90)	(3.93)	0.90	-	-	-	%
Increase (Decrease) in Net Position	**9.98**	**10.51**	**(4.53)**	**2.08**	**5.45**	**12.59**	**131.01**	%
Net Position, Beginning	97.06	107.04	10.71	6.18	107.77	113.22	5.06	%
Net Position, Ending	**$ 107.04**	**$ 117.55**	**$ 6.18**	**$ 8.26**	**$ 113.22**	**$ 125.81**	**11.12**	%

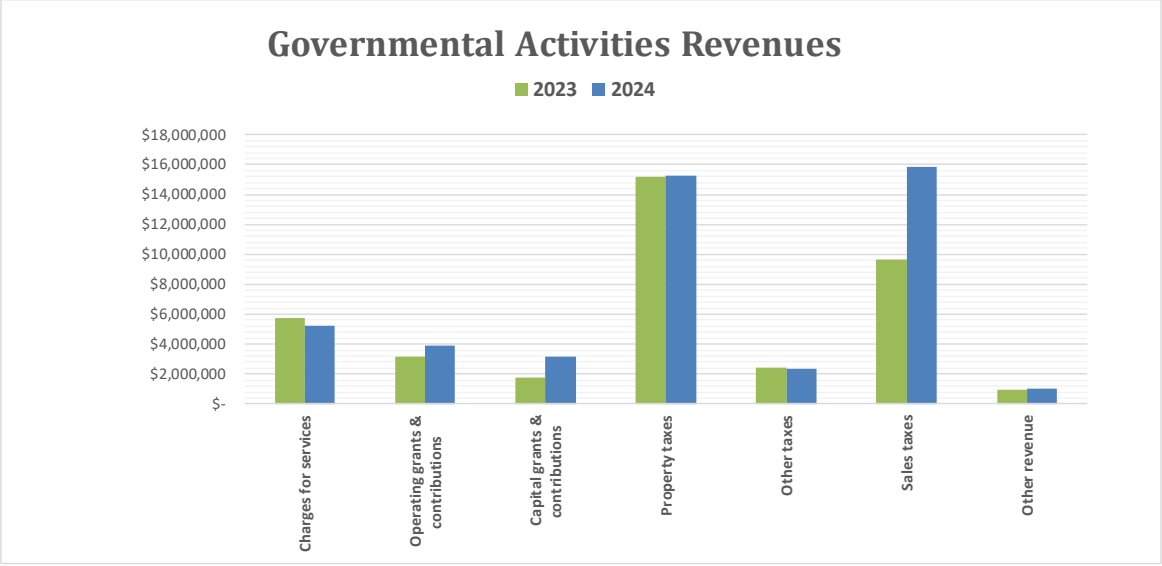
Government Activities



The largest portion of the County's program revenue is from charges for services which accounted for $5,263,999 or 43% 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 $15,288,675 or 46% of total general revenues. Another major component was sales taxes, which accounted for $15,288,674 or 44% of total general revenues.

The following chart compares governmental activities expenses for the year ending June 30, 2023, and 2024:



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)

Function	Total Cost of Services 2023	Total Cost of Services 2024	Percentage Change 2023-2024	Net Cost of Services 2023	Net Cost of Services 2024	Percentage Change 2023-2024
General Government						
Legislative and executive	$ 4.48	$ 5.34	19.20 %	$ 1.48	$ 1.69	14.29 %
Judicial	4.04	4.68	15.84 %	2.09	2.83	35.49 %
Public safety	15.52	16.96	9.28 %	12.31	13.98	13.59 %
Public works	4.78	4.71	(1.46) %	3.00	1.42	(52.80) %
Health and welfare	0.63	0.38	(39.68) %	0.51	0.29	(43.10) %
Culture and recreation	2.38	2.00	(15.97) %	2.10	1.67	(20.48) %
Housing and development	0.92	1.36	47.83 %	0.56	1.22	117.78 %
Total	**$ 32.75**	**$ 35.43**	**8.18** %	**$ 22.05**	**$ 23.10**	**4.77** %

Business-Type Activities

The net position for business-type activities increased by $1,097,582 during the year ending June 30, 2024. The major source of revenue was from charges for services which amounted to $1,461,020.

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, 2024, the County's governmental funds reported a combined ending fund balance of $32,885,662 an increase of $7,374,998. 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 $5,190,157 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, 2024, the assigned fund balance for property tax relief was $5,190,157 and non-spendable funds for inventory and prepaid expense were $29,422 and $13,585 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 24.50% percent of the total fund expenditures.

The American Rescue Plan Fund expended $2,012,533 in funds, which was from unearned grant revenue in the amount of $2,012,533. The revenues equaled expenditures and the remaining unearned revenue of $2,113,797.

The Capital Projects 2023 SPLOST Fund accounts for the 2013 SPLOST referendum taxes. The fund received $9,174,483 in funds and interest income. The fund spent $378,035 in capital outlay and other expenditures and that left a fund balance of $8,733,137 which is restricted for future capital outlays.

The Capital Projects Regional T-SPLOST had expenditures and transfers out of $1,132,334 and received $1,414,987 in taxes and investment income. There was an increase in the fund balance from $4,469,637 to $4,943,390, which is restricted for capital projects.

The Capital Projects 2014 SPLOST Fund accounts for the 2014 SPLOST referendum taxes. The fund received $31,895 in interest income. The fund spent $1,654,751 in capital outlay and other expenditures and that left a fund balance of $2,846,781 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 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, 2024, was $91,749,077 (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 FY2024 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 FY2024.

Debt

On June 30, 2024, 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 ended collections and is being spent down.

The County tax digest grew by 3.28%.

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, 2024

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total Primary Government	Ware County Board of Health
ASSETS				
Cash	$ 38,604,498	$ 184,205	$ 38,788,703	$ 855,408
Certificate of deposit	363,503	-	363,503	-
Receivables (net of allowance for doubtful accounts):				
Taxes	694,045	-	694,045	-
Accounts	1,465,197	194,571	1,659,768	310,312
Sales tax	1,373,803	-	1,373,803	-
Internal balances	425	(425)	-	-
Inventory	29,422	123,849	153,271	-
Prepaid items	128,488	-	128,488	-
Due from other governments	15,559	487,495	503,054	2,911,642
Net OPEB asset	-	-	-	728,476
Nondepreciable capital assets	6,148,800	3,563,130	9,711,930	-
Depreciable capital assets, net	77,771,678	4,265,469	82,037,147	1,049,289
TOTAL ASSETS	$ 126,595,418	$ 8,818,294	$ 135,413,712	$ 5,855,127
DEFERRED OUTFLOWS OF RESOURCES				
Pensions	285,409	-	285,409	5,442,157
Other post employment benefits	382,083	-	382,083	2,335,669
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ 667,492	$ -	$ 667,492	$ 7,777,826

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

WARE COUNTY, GEORGIA
STATEMENT OF NET POSITION - CONTINUED
June 30, 2024

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total Primary Government	Ware County Board of Health
LIABILITIES				
Accounts payable	$ 547,108	$ 475,884	$ 1,022,992	$ -
Accrued expenses	300,190	17,962	318,152	-
Unearned revenue	2,119,031	33,814	2,152,845	-
Due to other governments	-	-	-	723,221
Due within one year:				
Compensated absences payable	760,764	20,317	781,081	202,799
Right-to-use lease liabilities	-	-	-	208,143
Landfill postclosure cost	58,951	-	58,951	-
Due in more than one year:				
Compensated absences payable	597,743	13,544	611,287	811,197
Right-to-use lease liabilities	-	-	-	327,270
Net other postemployment benefits	2,445,289	-	2,445,289	-
Net pension liability	841,864	-	841,864	20,413,772
Landfill postclosure cost	1,606,819	-	1,606,819	-
TOTAL LIABILITIES	$ 9,277,759	$ 561,521	$ 9,839,280	$ 22,686,402
DEFERRED INFLOWS OF RESOURCES				
Pensions	179,252	$ -	$ 179,252	$ 47,835
Other post employment benefits	253,298	-	253,298	979,605
TOTAL DEFERRED INFLOWS OF RESOURCES	$ 432,550	$ -	$ 432,550	$ 1,027,440
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	$ 9,710,309	$ 561,521	$ 10,271,830	$ 23,713,842
NET POSITION				
Net investment in capital assets	83,920,478	7,828,599	91,749,077	513,876
Restricted for:				
Drug education and treatment	1,006,016	-	1,006,016	-
Fire protection	331	-	331	-
Jail operations	1,439,296	-	1,439,296	-
Capital projects	20,698,477	-	20,698,477	-
Drug enforcement operations	270,739	-	270,739	-
Law library	185,907	-	185,907	-
Victim assistance	161,526	-	161,526	-
Special programs	-	-	-	2,050,460
Unrestricted	9,869,831	428,174	10,298,005	(12,645,225)
TOTAL NET POSITION	$ 117,552,601	$ 8,256,773	$ 125,809,374	$ (10,080,889)

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

WARE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024

FUNCTION/PROGRAM	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants, Contributions, and Interest	Program Revenues: Capital Grants, Contributions, and Interest
GOVERNMENTAL ACTIVITIES				
General Government				
Legislative and Executive	$ 5,338,399	$ 616,082	$ 3,030,893	$ -
Judicial	4,677,336	1,382,752	462,910	-
Public Safety	16,955,246	2,833,356	138,574	-
Public Works	4,705,678	20,827	113,327	3,155,552
Health and Welfare	381,273	7,000	84,091	-
Culture and Recreation	1,996,512	319,150	-	7,380
Housing and Development	1,364,421	84,832	60,000	-
TOTAL GOVERNMENTAL ACTIVITIES	35,418,865	5,263,999	3,889,795	3,162,932
BUSINESS-TYPE ACTIVITIES				
Emergency Telephone	1,057,324	560,552	-	-
Airport	1,302,054	900,641	2,496	2,077,872
TOTAL BUSINESS-TYPE ACTIVITIES	2,359,378	1,461,193	2,496	2,077,872
TOTAL PRIMARY GOVERNMENT	$ 37,778,243	$ 6,725,192	$ 3,892,291	$ 5,240,804
COMPONENT UNITS				
Ware County Board of Health	$ 31,165,717	$ 1,420,773	$ 21,401,463	$ -
TOTAL COMPONENT UNITS	$ 31,165,717	$ 1,420,773	$ 21,401,463	$ -
GENERAL REVENUES				
Property Taxes Levied for:				
General Operating				
Alcoholic Beverage Taxes				
Occupation Taxes				
Franchise Taxes				
Insurance Premium Taxes				
Sales Taxes				
Excise Taxes				
Miscellaneous				
TOTAL GENERAL REVENUES				
EXCESS (DEFICIT) BEFORE TRANSFERS & TRANSFERS IN (OUT)				
CHANGES IN NET POSITION				
NET POSITION, BEGINNING OF YEAR				
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 Unit
Governmental Activities	Business-Type Activities	Total	Ware County Board of Health
$ (1,691,424)	$ -	$ (1,691,424)	$ -
(2,831,674)	-	(2,831,674)	-
(13,983,316)	-	(13,983,316)	-
(1,415,972)	-	(1,415,972)	-
(290,182)	-	(290,182)	-
(1,669,982)	-	(1,669,982)	-
(1,219,589)	-	(1,219,589)	-
(23,102,139)	-	(23,102,139)	-
-	(496,772)	(496,772)	-
-	1,678,955	1,678,955	-
-	1,182,183	1,182,183	-
$ (23,102,139)	$ 1,182,183	$ (21,919,956)	$ -
$ -	$ -	$ -	$ (8,343,481)
$ -	$ -	$ -	$ (8,343,481)
15,288,675	-	15,288,675	-
135,056	-	135,056	-
224,793	-	224,793	-
57,837	-	57,837	-
1,831,983	-	1,831,983	-
15,827,615	-	15,827,615	-
116,365	511	116,876	-
1,034,487	337	1,034,824	6,469,149
34,516,811	848	34,517,659	6,469,149
11,414,672	1,183,031	12,597,703	(1,874,332)
(900,185)	900,185	-	-
10,514,487	2,083,216	12,597,703	(1,874,332)
107,038,114	6,173,557	113,211,671	(8,206,557)
$ 117,552,601	$ 8,256,773	$ 125,809,374	$(10,080,889)

WARE COUNTY, GEORGIA
GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2024

			Capital Projects Fund			Other	
		American Rescue	2023	Regional	2014	Governmental	
	General	Plan Fund	SPLOST	T-SPLOST	SPLOST	Funds	Total
ASSETS							
Cash	$ 11,531,871	$ 2,113,805	$ 7,940,895	$ 4,824,739	$ 2,863,661	$ 6,591,668	$ 35,866,639
Certificate of deposit	-	-	-	-	-	363,503	363,503
Receivables (net of allowance):							
Taxes	694,045	-	-	-	-	-	694,045
Accounts	1,089,821	-	792,242	119,548	-	357,004	2,358,615
Sales Tax	462,013	-	-	-	-	-	462,013
Inventory	29,422	-	-	-	-	-	29,422
Prepaid expense	13,585	-	-	-	-	-	13,585
Due from other governments	-	-	-	-	-	15,559	15,559
Interfund receivable	14,432	-	-	-	-	-	14,432
TOTAL ASSETS	$ 13,835,189	$ 2,113,805	$ 8,733,137	$ 4,944,287	$ 2,863,661	$ 7,327,734	$ 39,817,813

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

WARE COUNTY, GEORGIA
GOVERNMENTAL FUNDS
BALANCE SHEET - CONTINUED
June 30, 2024

		Capital Projects Fund			Other	
		American Rescue	2023	Regional	2014	Governmental	
	General	Plan Fund	SPLOST	T-SPLOST	SPLOST	Funds	Total
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Accounts payable	$ 459,224	$ 8	$ -	$ 897	$ 16,880	$ 68,392	$ 545,401
Accrued liabilities	299,066	-	-	-	-	1,117	300,183
Interfund payable	-	-	-	-	-	14,007	14,007
Unearned revenue	-	2,113,805	-	-	-	5,234	2,119,031
TOTAL LIABILITIES	758,290	2,113,805	-	897	16,880	88,750	2,978,622
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	578,531	-	-	-	-	-	578,531
TOTAL DEFERRED INFLOWS OF RESOURCES	578,531	-	-	-	-	-	578,531
FUND BALANCES							
Nonspendable:							
Inventory	29,422	-	-	-	-	-	29,422
Prepaid expense	13,585	-	-	-	-	-	13,585
Restricted for:							
Drug education and treatment	-	-	-	-	-	1,006,016	1,006,016
Fire protection	-	-	-	-	-	331	331
Jail operations	-	-	-	-	-	1,439,296	1,439,296
Capital projects	-	-	8,733,137	4,943,390	2,846,781	4,175,169	20,698,477
Drug enforcement operations	-	-	-	-	-	270,739	270,739
Law library	-	-	-	-	-	185,907	185,907
Victim assistance	-	-	-	-	-	161,526	161,526
Assigned for:							
Property tax roll back	5,190,157	-	-	-	-	-	5,190,157
Unassigned reported in:							
General Fund	7,265,204	-	-	-	-	-	7,265,204
TOTAL FUND BALANCES	12,498,368	-	8,733,137	4,943,390	2,846,781	7,238,984	36,260,660
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 13,835,189	$ 2,113,797	$ 8,733,137	$ 4,944,287	$ 2,863,661	$ 7,327,734	$ 39,817,813

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, 2024

Total Governmental Funds Balances	$ 36,260,660
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	83,920,478
Revenues are not available to pay for current period expenditures	
and, therefore, are not reported in the funds.	
Deferred tax revenue	578,531
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	667,492
Deferred inflows - pension and OPEB	(432,550)
The net other postemployment benefits obligation are not financial resources and	
therefore are not reported in the governmental funds.	(2,445,289)
Some liabilities are not due and payable in the current	
period and, therefore, are not reported in the funds:	
Compensated absences payable	(1,358,507)
Landfill postclosure cost	(1,665,770)
Net pension liability	(841,864)
Internal service funds are used by management to charge the cost of certain	
health insurance and workers compensation insurance 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	2,869,420
Net Position of Governmental Activities	$ 117,552,601

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, 2024

			Capital Projects Funds			Other	
		American Rescue	2023	Regional	2014	Governmental	
	General	Plan Fund	SPLOST	T-SPLOST	SPLOST	Funds	Total
REVENUES:							
Taxes	$ 22,802,183	$ -	$ 9,110,983	$ 1,370,325	$ -	$ -	$ 33,283,491
Licenses and permits	224,793	-	-	-	-	-	224,793
Intergovernmental revenues	2,345,982	2,012,533	-	-	-	3,168,475	7,526,990
Charges for services	3,536,491	-	-	-	-	631,089	4,167,580
Fines and forfeitures	495,786	-	-	-	-	178,905	674,691
Investment income	272,399	-	63,500	44,662	31,895	52,702	465,158
Miscellaneous	527,482	-	-	-	-	-	527,482
TOTAL REVENUES	$ 30,205,116	$ 2,012,533	$ 9,174,483	$ 1,414,987	$ 31,895	$ 4,031,171	$ 46,870,185
EXPENDITURES							
Current							
General Government							
Legislative and executive	4,842,079	1,995,346	-	-	-	-	6,837,425
Judicial	3,826,942	-	-	-	-	829,104	4,656,046
Public safety	15,722,157	-	-	-	14,304	497,874	16,234,335
Public works	2,500,853	-	-	112,526	179,211	252,889	3,045,479
Health and welfare	730,336	-	-	-	-	84,091	814,427
Culture and recreation	1,651,066	-	-	-	5,596	-	1,656,662
Housing and development	382,770	-	40,000	-	479,652	-	902,422
Capital outlay	-	-	338,035	675,906	975,988	2,458,277	4,448,206
TOTAL EXPENDITURES	29,656,203	1,995,346	378,035	788,432	1,654,751	4,122,235	38,595,002
EXCESS OF REVENUES							
OVER (UNDER) EXPENDITURES	548,913	17,187	8,796,448	626,555	(1,622,856)	(91,064)	8,275,183
OTHER FINANCINGS (USES):							
Transfers Out	(539,096)	(17,187)	-	(343,902)	-	-	(900,185)
TOTAL OTHER FINANCING (USES)	(539,096)	(17,187)	-	(343,902)	-	-	(900,185)
NET CHANGES IN FUND BALANCE	9,817	-	8,796,448	282,653	(1,622,856)	(91,064)	7,374,998
FUND BALANCE AT							
BEGINNING OF YEAR	12,488,551	-	(63,311)	4,660,737	4,469,637	7,330,048	28,885,662
FUND BALANCES AT END OF YEAR	$ 12,498,368	$ -	$ 8,733,137	$ 4,943,390	$ 2,846,781	$ 7,238,984	$ 36,260,660

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, 2024

Net Change in Fund Balances - Total Governmental Funds		$ 7,374,998
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.		(27,014)
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.		(102,091)
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	2,615,796	
Capital outlay - nondepreciable capital assets	3,877,573	
Depreciation	(3,581,531)	
		2,911,838
Revenues on the statement of activities that do not provide current financial resources are		
not reported as revenues in governmental funds:		
Property taxes	(36,645)	
		(36,645)
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	326,795	
Landfill postclosure cost	(57,884)	
Compensated absences	124,490	
		393,401
Changes in Net Position of Governmental Activities		$ 10,514,487

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

WARE COUNTY, GEORGIA
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
June 30, 2024

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Airport	Other Enterprise Funds	Total	Internal Service Funds
ASSETS				
CURRENT ASSETS				
Cash	$ 162,753	$ 21,452	$ 184,205	$ 2,737,859
Receivables (net of allowance for doubtful accounts):				
Accounts	93,057	101,514	194,571	18,371
Due from other governments	487,495	-	487,495	-
Prepaid expense	-	-	-	114,903
Inventory	123,849	-	123,849	-
TOTAL CURRENT ASSETS	867,154	122,966	990,120	2,871,133
NONCURRENT ASSETS				
Capital Assets				
Land	1,043,408	-	1,043,408	-
Construction in progress	2,519,722	-	2,519,722	-
Depreciable capital assets, net	4,140,095	125,374	4,265,469	-
TOTAL NONCURRENT ASSETS	7,703,225	125,374	7,828,599	-
TOTAL ASSETS	$ 8,570,379	$ 248,340	$ 8,818,719	$ 2,871,133

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

WARE COUNTY, GEORGIA
PROPRIETARY FUNDS
STATEMENT OF NET POSITION - CONTINUED
June 30, 2024

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Airport	Other Enterprise Funds	Total	Internal Service Funds
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	472,560	$ 3,324	$ 475,884	$ 1,713
Accrued liabilities	3,314	14,648	17,962	-
Interfund payable	425	-	425	-
Unearned revenue	33,814	-	33,814	-
Current portion of compensated absences payable	2,713	17,603	20,317	-
TOTAL CURRENT LIABILITIES	512,826	35,575	548,402	1,713
LONG-TERM LIABILITIES				
Compensated absences	1,809	11,736	13,544	-
TOTAL LONG-TERM LIABILITIES	1,809	11,736	13,544	-
TOTAL LIABILITIES	514,635	47,311	561,946	1,713
NET POSITION				
Net investment in capital assets	7,703,225	125,374	7,828,599	904,105
Unrestricted	352,519	75,655	428,174	1,965,315
TOTAL NET POSITION	$ 8,055,744	$ 201,029	$ 8,256,773	$ 2,869,420

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, 2024

	Business-Type Activities - Enterprise Funds			Governmental Activities
OPERATING REVENUES	Airport	Other Enterprise Funds	Total	Internal Service Funds
Taxes	$ -	$ 511	$ 511	
Charges for services	900,641	560,552	1,461,193	4,236,020
Investment income	2,496	-	2,496	-
Miscellaneous	-	337	337	166,664
TOTAL OPERATING REVENUES	903,137	561,400	1,464,537	4,402,684
OPERATING EXPENSES				
Personal services	191,185	678,989	870,174	-
Payroll taxes	13,582	47,642	61,224	-
Fringe benefits	27,184	176,301	203,485	-
Contractual services	219,017	117,551	336,568	-
Materials and supplies	573,063	9,004	582,067	-
Claims paid	-	-	-	12,844
Other services and charges	-	-	-	4,069,299
Depreciation	278,023	27,837	305,860	-
TOTAL OPERATING EXPENSES	1,302,054	1,057,324	2,359,378	4,082,143
OPERATING INCOME (LOSS)	(398,917)	(495,924)	(894,841)	320,541
NON-OPERATING REVENUES (EXPENSES)				
Intergovernmental revenue	2,077,872	-	2,077,872	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	2,077,872	-	2,077,872	-
INCOME (LOSS) BEFORE TRANSFERS	1,678,955	(495,924)	1,183,031	320,541
TRANSFERS IN	422,938	477,247	900,185	-
CHANGE IN NET POSITION	2,101,893	(18,677)	2,083,216	320,541
NET POSITION AT BEGINNING OF YEAR	5,953,851	219,706	6,173,557	2,548,879
NET POSITION AT END OF YEAR	$ 8,055,744	$ 201,029	$ 8,256,773	$ 2,869,420

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, 2024

	Business-Type Activities - 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	$ 864,462	$ 611,884	$ 1,476,346	$ 4,384,313
Cash received from interfund transactions	1,619	(64,478)	(62,859)	
Cash payments for personal services	(230,591)	(892,770)	(1,123,361)	(12,844)
Cash payments for contractual services	(219,017)	(119,768)	(338,785)	-
Cash payments for materials and supplies	(169,689)	(9,004)	(178,693)	(4,082,534)
Net Cash Provided (Used) by Operating Activities	246,784	(474,136)	(227,352)	288,935
Cash Flows From Noncapital Financing Activities				
Cash payments from transfer-in	422,938	477,247	900,185	-
Net Cash Provided For Noncapital Financing Activities	422,938	477,247	900,185	-
Cash Flows From Capital and Related Financing Activities				
Cash received from intergovernmental revenue	1,590,801	-	1,590,801	-
Cash payments for acquisition of capital assets	(2,543,604)	-	(2,543,604)	-
Net Cash Used For Capital and Related Financing Activities	(952,803)	-	(952,803)	-
Net Increase in Cash and Cash Equivalents	(283,081)	3,111	(279,970)	288,935
Cash and Cash Equivalents at Beginning of Year	445,834	18,341	464,175	2,448,924
Cash and Cash Equivalents at End of Year	$ 162,753	$ 21,452	$ 184,205	$ 2,737,859

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, 2024

	Business-Type Activities - 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)	$ (398,917)	$ (495,924)	$ (894,841)	$ 320,541
Adjustments to Reconcile Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities				
Depreciation	278,023	27,837	305,860	-
Changes in Assets and Liabilities:				
(Increase) decrease in accounts receivable	(39,070)	50,484	11,414	(18,371)
Increase in prepaid expense	-	-	-	(10,738)
Increase in interfund receivable	1,619	-	1,619	
Decrease in inventory	(13,625)	-	(13,625)	-
Increase (decrease) in accounts payable	416,999	(2,217)	414,782	-
Increase (decrease) in accrued compensated absences	1,360	(4,486)	(3,126)	-
Decrease in interfund payable	-	(64,478)	(64,478)	-
Decrease in unearned revenue	395	-	395	-
Increase in accrued liabilities	-	14,648	14,648	(2,497)
Net Cash Provided By (Used For) Operating Activities	$ 246,784	$ (474,136)	$ (227,352)	$ 288,935

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

WARE COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2024

	Custodial Funds
ASSETS	
Cash	$ 2,371,464
Accounts receivable	694,045
Due from others	7,325
TOTAL ASSETS	$ 3,072,834
LIABILITIES	
Due to others	$ 982,946
NET POSITION	
Net position - held for others	2,089,888
TOTAL NET POSITION	$ 2,089,888

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, 2024

	Custodial Funds
ADDITIONS	
Taxes	$ 39,865,338
Fees	4,157,467
Total Additions	44,022,805
DEDUCTIONS	
Payment of taxes to other agencies	38,973,407
Payment of fees to other agencies	4,135,594
Total Deductions	43,109,001
CHANGE IN NET POSITION	913,804
NET POSITION BEGINNING OF YEAR	1,176,084
NET POSITION END OF YEAR	$ 2,089,888

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 Special Sales Tax 2023 Fund. The Capital Projects Special Sales Tax 2023 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.

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, 2024, but were levied to finance FY2024 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 $578,531.

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 1 – 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. 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 on June 30, 2024, 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	$	9,290
PSTC Grant		6,269
Business-type Fund		
Airport Fund		
Georgia Department of Transportation		487,495
Total - Due From Other Governments	$	503,054

Note 5 – Capital Assets

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance at July 1, 2023	Additions	Reductions	Balance at June 30, 2024
Primary Government				
Governmental Activities:				
Nondepreciable Capital Assets:				
Land and improvements	$ 4,835,147	$ -	$ -	$ 4,835,147
Construction in progress	5,876,713	3,877,573	8,440,633	1,313,653
Total Nondepreciable Capital Assets	10,711,860	3,877,573	8,440,633	6,148,800
Depreciable Capital Assets:				
Buildings and building improvements	$ 36,867,748	$ 109,838	$ -	$ 36,977,586
Improvements other than buildings	11,148,870	-	-	11,148,870
Infrastructure	190,934,087	8,446,888	-	199,380,975
Machinery and equipment	18,642,503	2,505,960	-	21,148,463
Total Depreciable Capital Assets	257,593,208	11,062,686	-	268,655,894
Less Accumulated Depreciation for:				
Buildings and building improvements	13,993,763	691,511	-	14,685,274
Improvements other than buildings	5,757,477	311,952	-	6,069,429
Infrastructure	152,262,687	1,303,537	-	153,566,224
Machinery and equipment	15,288,758	1,274,531	-	16,563,289
Total Accumulated Depreciation	187,302,685	3,581,531	-	190,884,216
Total Depreciable Capital Assets, Net	70,290,523	7,481,155	-	77,771,678
Governmental Activities Capital Assets, Net	$ 81,002,383	$ 11,358,728	$ 8,440,633	$ 83,920,478

Note 5 – Capital Assets – Continued

	Balance at July 1, 2023	Additions	Reductions	Balance at June 30, 2024
Business Type Activities:				
Nondepreciable Capital Assets:				
Land and improvements	$ 1,043,408	$ -	$ -	$ 1,043,408
Construction in progress	-	2,519,722	-	2,519,722
Total Nondepreciable Capital Assets	1,043,408	2,519,722	-	3,563,130
Depreciable Capital Assets:				
Building and building improvements	$ 2,135,353	$ -	$ -	$ 2,135,353
Improvements other than buildings	8,069,515	-	-	8,069,515
Machinery and equipment	954,670	23,882	-	978,552
Total Depreciable Capital Assets	11,159,538	23,882	-	11,183,420
Less Accumulated Depreciation for:				
Building and building improvements	1,203,910	57,428	-	1,261,338
Improvements other than buildings	4,678,476	198,284	-	4,876,760
Machinery and equipment	729,705	50,148	-	779,853
Total Accumulated Depreciation	6,612,091	305,860	-	6,917,951
Total Depreciable Capital Assets, Net	4,547,447	(281,978)	-	4,265,469
Business Type Activities Capital Assets, Net	$ 5,590,855	$ 2,237,744	$ -	$ 7,828,599

Depreciation was charged to governmental functions as follows:	
Governmental activities:	
General Government	
Legislative and Executive	$ 417,352
Judicial	51,626
Public Safety	880,511
Public Works	1,866,202
Health and Welfare	17,833
Culture and Recreations	348,007
Total Depreciation Expense - Governmental Activities	$ 3,581,531
Business-type activities:	
Emergency Telephone	$ 27,837
Airport	278,023
Total Depreciation Expense - Business-type Activities	$ 305,860

Note 6 – Interfund Balances and Transfers

Interfund receivable and payable balances as of June 30, 2024 are as follows

	Due From	
	Intergovernmental Grant Fund	General Fund
Due To		
General Fund	$ 14,007	$ -
Airport Fund	-	425
	$ 14,007	$ 425

The General Fund loaned the Intergovernmental Fund and the Airport Fund cover expenses that are due from the General Fund.

Interfund transfers for the year ending June 30, 2024 consisted of the following:

	Transfer From			
	General Fund	ARPA Fund	Regional TSPLOST Fund	Total
Transfer To				
Airport Fund	$ 61,849	$ 17,187	$ 343,902	$ 422,938
Emergency Telephone	477,247	-	-	477,247
	$ 539,096	$ 17,187	$ 343,902	$ 900,185

The General Fund appropriates funds to the Airport and Emergency Telephone Funds every year to cover operational costs. The ARPA and Regional T-SPLOST funds provides funding for capital improvements.

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 $904,105 as of June 30, 2024. At June 30, 2024, 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, 2023, (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	74
Terminated plan members entitled to	
but not yet receiving benefits	52
Active plan members	5
Total number of plan participants	131
Covered compensation for active participants	$ 257,944
Average remaining future service for active participants	3.5

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, 2023 was $133,152.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2023. The amount recognized as by the County as the net pension liability was as follows:

Net Pension Liability	$841,864

Actuarial assumptions. The actuarial assumptions used for the January 1, 2023, 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 2023

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 2024. The projected lary increases are based on the results of the February 2024 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, 2022	$ 2,438,403	$ 1,553,191	$ 885,212
Changes for the year:			
Service cost	1,911	-	1,911
Interest	162,115	-	162,115
Liability experience (gain)/loss	54,882	-	54,882
Assumption Change	2,850	-	2,850
Employer contributions	-	133,152	(133,152)
Employee contributions	-	-	-
Net investment income	-	212,090	(212,090)
Benefit payment	(244,937)	(244,937)	-
Administrative expense	-	(20,565)	20,565
Other changes *	-	(59,571)	59,571
Net Changes	(23,179)	20,169	(43,348)
Balance at December 31, 2023	$ 2,415,224	$ 1,573,360	$ 841,864

* Other Changes include Post-Retirement Death Benefit Expense of $53,235 and Investment Expense of $6,336.

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	$ 2,589,563	$ 2,415,224	$ 2,261,408
Fiduciary Net Position	1,573,360	1,573,360	1,573,360
Net Pension Liability	$ 1,016,203	$ 841,864	$ 688,048

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

For the year ended December 31, 2023, the County recognized pension expense of ($73,389). On June 30, 2024, 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	$ 285,409	$ (179,252)
Differences between expected and actual experience	-	-
Assumption changes	-	-
Contributions made after the measurement date	-	-
Total	$ 285,409	$ (179,252)

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,	
2023	$ (86,550)
2022	$ 285,409
2021	$ (69,420)
2020	$ (23,282)
2019	$ -

Note 8 – Pension Plan – Continued

Payable to the Pension Plan

At June 30, 2024, the County reported a payable of $0 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2023.

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, 2024, the plan members contributed $423,242 and the County contributed $494,231 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:

Medical Tier	Base Plan Retiree Contribution	Buy-Up Plan Retiree Contribution
Retiree Only	$ 860.41	$ 960.18
Retiree + Spouse	$ 1,806.86	$ 2,016.36

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, 2024:

Inactive members or beneficiaries currently receiving benefits	4
Inactive members entitled to but not yet receiving benefits	-
Active members	286
Total membership	290

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		3.54%
Measurement date		3.65%
Health Care Cost Trends		
Pre-Medicare		7.00% for 2023 decreasing to an
		ultimate rate of 4.50% by 2033

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 2023.

The demographic actuarial assumptions for retirement, disability incidence, withdrawal, and salary increase used in June 30, 2023 valuation were based on the pension valuation prepared by GEBCorp as of January 1, 2023.

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, 2023valuation were based on a review of rent plan experience done concurrently with the June 30, 2023, 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	$ 2,189,210	$ 2,445,289	$ 2,746,801

Discount Rate Sensitivity			
	1% Decrease	Current Discount Rate	1% Increase
	(2.65%)	(3.65%)	4.65%)
Total OPEB Liability	$ 2,654,925	$ 2,445,289	$ 2,253,137

Changes in the Total OPEB Liability

Total OPEB Liability as of June 30, 2023	$ 2,167,073
Changes for the year:	
Service Cost	128,172
Interest on TOL and cash flows	79,167
Changes in benefit terms	-
Difference between expected and actual experience	127,237
Changes of assumptions or other inputs	62,459
Net benefit payments	(118,819)
Other	-
Net changes	278,216
Total OPEB Liability as of June 30, 2024	$ 2,445,289

Deferred Outflows and Inflows of Resources

For the year ended June 30, 2024, the County recognized OPEB expense of $220,910. The following table provide the summary of the deferred outflows of resources and deferred inflows of resources as of June 30, 2024:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 144,195	$ 42,444
Changes of assumptions and other inputs	237,888	210,854
Total	$ 382,083	$ 253,298

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,	
2025	$ 22,061
2026	34,895
2027	46,601
2028	13,662
2029	(5,942)
Thereafter	17,508

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, 2023	Additions	Reductions	Balance at June 30, 2024	Amount Due In One Year
Primary Government:					
Governmental Activities:					
Compensated absences	$ 1,482,997	$ 705,988	$ 830,478	$ 1,358,507	$ 760,764
Business Type Activities:					
Compensated absences	27,086	21,943	15,168	33,861	20,317
Total Primary Government	$ 1,510,083	$ 727,931	$ 845,646	$ 1,392,368	$ 781,081

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 $1,665,770 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, 2023	Additions	Reductions	Balance at June 30, 2024	Amount Due In One Year
Governmental Activities:					
Post-closure care cost	$ 1,607,886	$ 57,884	$ -	$ 1,665,770	$ 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 $27,341 to the South Georgia Regional Commission for the year ended June 30, 2024. 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, 2024, the total amount of taxes abated for the County for the tax year 2021 was $76,642.

Type of Business	Property Taxes Abated
Pellet Plant	$ 18,816
Boat Manufacturer	13,641
Railcar Leasing	39,959
Mattress Manufacturer	4,226
	$ 76,642

Note 17 – 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 18 - Subsequent Events

Subsequent events were evaluated through April 4, 2025, 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, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES:				
Taxes	$ 23,093,178	$ 22,803,178	$ 22,802,183	$ (995)
Licenses and permits	265,000	225,000	224,793	(207)
Intergovernmental revenues	580,938	2,345,938	2,345,982	44
Charges for services	4,042,215	3,537,215	3,536,491	(724)
Fines and forfeitures	566,790	495,790	495,786	(4)
Investment income	2,021	272,021	272,399	378
Miscellaneous	149,601	527,401	527,482	81
TOTAL REVENUES	**28,699,743**	**30,206,543**	**30,205,116**	**(1,427)**
EXPENDITURES:				
LEGISLATIVE AND EXECUTIVE				
Board of Commissioners	812,749	833,549	833,543	(6)
Human Resources	171,492	202,892	202,814	(78)
Board of Elections	284,871	303,771	303,713	(58)
Information Technology Services	289,340	239,340	238,890	(450)
Tax Commissioner	639,899	635,099	634,947	(152)
Tax Assessors	739,361	798,661	798,578	(83)
Board of Equalization	6,712	3,712	3,596	(116)
Building Maintenance	836,946	852,746	852,694	(52)
General Administration	673,400	973,400	973,304	(96)
Total - Legislative and Executive	**4,454,770**	**4,843,170**	**4,842,079**	**(1,091)**
JUDICIAL				
Superior Court	560,554	589,254	589,178	(76)
Clerk of Court	762,600	770,200	770,106	(94)
District Attorney	393,203	769,203	769,093	(110)
State Court	244,114	215,614	216,114	500
Magistrate Court	600,117	558,117	557,713	(404)
Probate Court	244,139	234,139	233,261	(878)
Juvenile Court	224,081	252,781	252,732	(49)
Public Defender	266,686	289,786	289,716	(70)
Solicitor	148,441	149,041	149,029	(12)
Total - Judicial	**3,443,935**	**3,828,135**	**3,826,942**	**(1,193)**
PUBLIC SAFETY				
Sheriff	3,955,539	3,739,539	3,739,036	(503)
Jail	6,621,213	6,072,213	6,072,131	(82)
Alternative Sentencing	15,000	2,500	2,390	(110)
Emergency Management Agency	167,408	958,908	958,857	(51)
Coroner	51,321	55,321	55,290	(31)
Emergency Medical Services	2,455,729	2,759,729	2,759,673	(56)
Fire Department	1,609,301	1,748,501	1,748,301	(200)
Animal Control	272,730	201,230	200,873	(357)
Public Safety Training Center	140,701	185,701	185,606	(95)
Total - Public Safety	**15,288,942**	**15,723,642**	**15,722,157**	**(1,485)**

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, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
PUBLIC WORKS				
Administration	1,875,958	2,094,788	2,094,778	(10)
Equipment Maintenance	625,335	406,335	406,075	(260)
Total - Public Works	**2,501,293**	**2,501,123**	**2,500,853**	**(270)**
HEALTH AND WELFARE				
Planning and Codes	459,706	453,206	450,986	(2,220)
Vital Statistics	2,000	2,000	1,844	(156)
Public Health Services	170,576	170,576	170,576	-
MH/MR Services	50,026	50,026	50,026	-
Senior Citizens Center	17,123	21,623	21,553	(70)
Welfare Services	60,200	35,700	35,351	(349)
Total - Health and Welfare	**759,631**	**733,131**	**730,336**	**(2,795)**
CULTURE AND RECREATION				
Recreation	1,261,531	1,381,331	1,381,234	(97)
Library	240,282	269,882	269,832	(50)
Total - Culture & Recreation	**1,501,813**	**1,651,213**	**1,651,066**	**(147)**
HOUSING AND DEVELOPMENT				
Conservation - Water Resources	1,050	1,050	1,050	-
Farm and Home Agent	153,041	174,241	174,220	(21)
Economic Development	205,000	207,500	207,500	-
Total - Housing & Development	**359,091**	**382,791**	**382,770**	**(21)**
TOTAL EXPENDITURES	**28,309,475**	**29,663,205**	**29,656,203**	**(7,002)**
EXCESS OF REVENUES				
OVER (UNDER) EXPENDITURES	390,268	543,338	548,913	5,575
OTHER FINANCING (USES)				
Transfers Out	(390,268)	(543,338)	(539,096)	4,242
TOTAL OTHER FINANCING (USES)	(390,268)	(543,338)	(539,096)	4,242
NET CHANGE IN FUND BALANCE	-	-	9,817	9,817
FUND BALANCE, AT BEGINNING OF YEAR	-	-	12,488,551	12,488,551
FUND BALANCES AT END OF YEAR	$ -	$ -	$ 12,498,368	$ 12,498,368

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, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Intergovernmental revenues	$ -	$ 2,013,000	$ 2,012,533	$ (467)
TOTAL REVENUES	-	2,013,000	2,012,533	(467)
EXPENDITURES				
Current:				
Legislative and executive	-	2,013,000	1,995,346	(17,654)
TOTAL EXPENDITURES	-	2,013,000	1,995,346	(17,654)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	17,187	17,187
OTHER FINANCING (USES)				
Transfer Out	-	-	(17,187)	(17,187)
TOTAL OTHER FINANCING (USES)	-	-	(17,187)	(17,187)
NET CHANGE IN FUND BALANCE	-	-	-	-
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, 2024

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, 2024

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

	2023	2022	2021	2020
Total Pension Liability as of Beginning of Year	$ 2,438,403	$ 2,786,831	$ 2,780,570	$ 2,831,144
Service cost	1,911	1,852	1,795	1,740
Interest	170,688	195,078	185,904	198,180
Plan change	-	-	-	-
Assumption change	2,850	4,046	4,374	5,670
Benefit payments (adjusted for interest)*	(253,510)	(357,413)	(249,597)	(256,568)
Liability experience (gain)/(loss)	54,882	(191,991)	63,785	404
Total Pension Liability as of End of Year	$ 2,415,224	$ 2,438,403	$ 2,786,831	$ 2,780,570
* Net of service transfers				
Fiduciary Net Position as of Beginning of Year	$ 1,553,191	$ 2,265,664	$ 2,244,467	$ 2,246,800
Employer contributions	133,152	-	-	-
Employee contributions (including service transfer)	-	-	-	-
Net investment income	212,090	(322,847)	329,941	273,559
Benefit payments	(244,937)	(345,327)	(249,597)	(247,892)
Employee contribution refunds	-	-	-	-
Administrative expense	(20,565)	(18,632)	(16,519)	(16,058)
Other	(59,571)	(25,667)	(42,628)	(11,942)
Fiduciary Net Position as of End of Year	$ 1,573,360	$ 1,553,191	$ 2,265,664	$ 2,244,467
Net pension liability as of beginning of year	$ 885,212	$ 521,167	$ 536,103	$ 584,344
Net pension liability as of end of year	$ 841,864	$ 885,212	$ 521,167	$ 536,103
Fiduciary Net Position as a percentage of				
Total Pension Liability	65.1%	63.7%	81.3%	80.7%
Covered payroll for plan year	$ 257,944	$ 256,939	$ 235,040	$ 227,677
Net pension liability as a percentage of				
covered payroll	326.4%	344.5%	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, 2024

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

WARE COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION – PENSION PLAN
June 30, 2024

SCHEDULE OF COUNTY CONTRIBUTIONS

	2023	2022	2021	2020
Actuarially determined contribution, January 1,	$ 111,000	$ 97,590	$ 113,054	$ 105,835
Contribution in relation to the actuarially determined contribution, January 1,	133,152	-	-	-
Contribution deficiency (excess)	$ (22,152)	$ 97,590	$ 113,054	$ 105,835
Covered payroll	$ 257,944	$ 256,939	$ 235,040	$ 227,677
Contributions as a percentage of covered payroll	51.6%	0.0%	0.0%	0.0%

2019	2018	2017	2016	2015	2014
$ 92,217	$ 89,921	$ 94,626	$ 96,443	$ 89,578	$ 86,138
-	89,921	98,977	110,813	107,404	108,793
$ 92,217	$ -	$ (4,351)	$ (14,370)	$ (17,826)	$ (22,655)
$ 213,424	$ 255,595	$ 322,605	$ 298,896	$ 258,436	$ 255,001
0.0%	35.2%	30.7%	37.1%	41.6%	42.7%

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 2023 instead of 2022 with Scale AA.

The turnover table was extended to age 60.

The disability table was changed to reflect recent disability experience.

The retirement rates were updated to reflect actual retirement rates over the past 5 years.

Method and Assumptions Used to Determine Contribution Rates

Valuation date	January 1, 2023		
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 1.5%		
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		
ages 55 to 60	10%		
ages 61 to 63	10%		
age 64	20%		
age 65 to age 66	30%		
age 67	30%		
ages 68 to 69	30%		
age 70	100%		
Mortality	Pub-2010 GE (50%) & PS (50%) Amt-Weighted with		
	Scale AA to 2023		

WARE COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION – OPEB
June 30, 2024

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

	2024	2023	2022
Service cost at end of year	$ 128,172	$ 157,531	$ 142,477
Interest	79,167	52,093	45,772
Changes in benefit terms	-	-	-
Difference between expected and actual experience	127,237	(9,664)	21,346
Changes of assumptions or other inputs	62,459	(266,680)	180,044
Net benefit payments	(118,819)	(40,537)	(87,466)
Other	-	-	-
Net change in Total OPEB Liability	278,216	(107,257)	302,173
Total OPEB Liability - beginning	2,167,073	2,274,330	1,972,157
Total OPEB Liability - ending	$ 2,445,289	$ 2,167,073	$ 2,274,330
Covered-employee payroll	$ 12,251,479	$ 10,438,250	$ 10,438,250
Total OPEB Liability as a percentage of covered payroll	19.96%	20.76%	21.79%

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

WARE COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION – OPEB
June 30, 2024

2021	2020	2019	2018
$ 110,684	$ 104,237	$ 106,650	$ 113,104
59,984	66,857	59,207	48,908
-	-	-	-
57,015	(137,893)	7,810	22,940
205,569	(60,966)	(47,391)	(83,647)
(127,375)	(66,444)	(57,312)	(68,777)
-	-	-	-
305,877	(94,209)	68,964	32,528
1,666,280	1,760,489	1,691,525	1,658,997
$ 1,972,157	$ 1,666,280	$ 1,760,489	$ 1,691,525
$ 10,056,481	$ 10,056,481	$ 7,636,171	$ 7,636,171
19.61%	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, in the mortality scale projection and in the medical trend.

Method and Assumptions Used to Determine Contribution Rates

Valuation Date:	June 30, 2023
Prior Measurement Date:	June 30, 2022
Measurement Date:	June 30, 2023
Reporting Date:	June 30, 2024

Discount Rates:

Municipal Bond Index Rate at Prior Measurement Date	3.54%
Municipal Bond Index Rate at Measurement Date	3.65%

:

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	$	21,551

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

Year	Annual Rate of Increase Medical & Prescription Drug Under Age 65
2023	7.00%
2024	6.75%
2025	6.50%
2026	6.25%
2027	6.00%
2028	5.75%
2029	5.50%
2030	5.25%
2031	5.00%
2032	4.75%
2033 & 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%

Wives are assumed to be three 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 2023.

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 the current baseline claims costs, and anticipation of the potential changes to Medicare due to the IRA, which are included in our trend assumption. 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.

2014 SPLOST – To account for the 2014 SPLOST funds that were approved by a vote in FY2013. The funds are restricted to the stated purposes of the referendum.

WARE COUNTY, GEORGIA
ALL NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2024

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash	$ 2,416,499	$ 4,175,169	$ 6,591,668
Certificate of deposit	363,503	-	363,503
Due from other governments	15,559	-	15,559
Accounts receivable	357,004	-	357,004
TOTAL ASSETS	$ 3,152,565	$ 4,175,169	$ 7,327,734
LIABILITIES AND FUND BALANCE			
LIABILITIES			
Accounts payable	$ 68,392	$ -	$ 68,392
Accrued wages	1,117	-	1,117
Interfund payable	14,007	-	14,007
Unearned revenue	5,234	-	5,234
TOTAL LIABILITIES	88,750	-	88,750
FUND BALANCE			
Restricted for drug education and treatment	1,006,016	-	1,006,016
Restricted for fire protection	331	-	331
Restricted for jail operations	1,439,296	-	1,439,296
Restricted for capital projects	-	4,175,169	4,175,169
Restricted for drug enforcement operations	270,739	-	270,739
Restricted for law library	185,907	-	185,907
Restricted for victim assistance	161,526	-	161,526
TOTAL FUND BALANCE	3,063,815	4,175,169	7,238,984
TOTAL LIABILITIES			
AND FUND BALANCE	$ 3,152,565	$ 4,175,169	$ 7,327,734

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, 2024

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
REVENUES			
Intergovernmental revenues	$ 675,431	$ 2,493,044	$ 3,168,475
Charges for services	631,089	-	631,089
Fines and forfeitures	178,905	-	178,905
Investment income	15,933	36,769	52,702
Miscellaneous	-	-	-
TOTAL REVENUES	1,501,358	2,529,813	4,031,171
EXPENDITURES			
Current			
General government			
Judicial	829,104	-	829,104
Public safety	497,874	-	497,874
Public works	-	252,889	252,889
Health and welfare	84,091	-	84,091
Capital outlay	30,448	2,427,829	2,458,277
TOTAL EXPENDITURES	1,441,517	2,680,718	4,122,235
EXCESS OF REVENUES OVER EXPENDITURES	59,841	(150,905)	(91,064)
FUND BALANCE, BEGINNING OF YEAR	3,003,974	4,326,074	7,330,048
FUND BALANCE, END OF YEAR	$ 3,063,815	$ 4,175,169	$ 7,238,984

See independent auditor's report.

WARE COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2024

	Jail Fee Fund	Drug Court	Sheriff's Drug & Equipment	Supplemental Juvenile Service	Jail Commissary
ASSETS					
Cash	$ 122	$ 562,389	$ 174,958	$ 7,349	$ 1,436,907
Certificates of deposit	-	209,907	-	-	-
Due from other governments	-	-	-	-	-
Accounts receivable	2,267	292,822	-	-	-
TOTAL ASSETS	$ 2,389	$ 1,065,118	$ 174,958	$ 7,349	$ 1,436,907
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	$ -	$ 59,102	$ -	$ -	$ -
Accrued wages	-	-	-	-	-
Interfund payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
TOTAL LIABILITIES	-	59,102	-	-	-
FUND BALANCES					
Restricted for drug education and treatment	-	1,006,016	-	-	-
Restricted for fire protection	-	-	-	-	-
Restricted for jail operations	2,389	-	-	-	1,436,907
Restricted for drug enforcement operations	-	-	174,958	-	-
Restricted for law library	-	-	-	-	-
Restricted for victim assistance	-	-	-	7,349	-
TOTAL FUND BALANCES	2,389	1,006,016	174,958	7,349	1,436,907
TOTAL LIABILITIES AND FUND BALANCES	$ 2,389	$ 1,065,118	$ 174,958	$ 7,349	$ 1,436,907

See independent auditor's report.

Law Library	D.A.'s Drug Forfeiture	Superior Court Victim Assistance	State Court Victim Assistance	Inter-Governmental Grants	Total
$ 30,606	$ 95,781	$ 90,744	$ 4,340	$ 13,303	$ 2,416,499
153,596	-	-	-	-	363,503
-	-	-	-	15,559	15,559
1,705	-	57,011	3,199	-	357,004
$ 185,907	$ 95,781	$ 147,755	$ 7,539	$ 28,862	$ 3,152,565
$ -	$ -	$ -	$ -	$ 9,290	$ 68,392
-	-	851	266	-	1,117
-	-	-	-	14,007	14,007
-	-	-	-	5,234	5,234
-	-	851	266	28,531	88,750
-	-	-	-	-	1,006,016
-	-	-	-	331	331
-	-	-	-	-	1,439,296
-	95,781	-	-	-	270,739
185,907	-	-	-	-	185,907
-	-	146,904	7,273	-	161,526
185,907	95,781	146,904	7,273	331	3,063,815
$ 185,907	$ 95,781	$ 147,755	$ 7,539	$ 28,862	$ 3,152,565

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, 2024

	Jail Fee Fund	Drug Court	Sheriff's Drug & Equipment	Supplemental Juvenile Services	Jail Commissary
REVENUES					
Intergovernmental revenue	$ -	$ 405,613	$ -	$ -	$ -
Charges for services	50,731	144,667	-	1,100	434,591
Fines and forfeitures	-	-	69,356	-	-
Investment income	114	8,190	83	71	4,864
TOTAL REVENUES	50,845	558,470	69,439	1,171	439,455
EXPENDITURES					
Current					
General Government					
Judicial	-	628,588	-	-	-
Public safety	71,449	-	44,461	-	348,740
Health and welfare	-	-	-	-	-
Capital outlay	-	-	30,448	-	-
TOTAL EXPENDITURES	71,449	628,588	74,909	-	348,740
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(20,604)	(70,118)	(5,470)	1,171	90,715
FUND BALANCE, BEGINNING OF YEAR	22,993	1,076,134	180,428	6,178	1,346,192
FUND BALANCE, END OF YEAR	$ 2,389	$ 1,006,016	$ 174,958	$ 7,349	$ 1,436,907

See independent auditor's report.

Law Library	D.A.'s Drug Forfeiture	Superior Court Victim Assistance	State Court Victim Assistance	Inter-govermental Grants	Total
$ -	$ -	$ 152,503	$ -	$ 117,315	$ 675,431
-	-	-	-	-	631,089
19,750	16,068	49,479	24,252	-	178,905
508	966	975	86	76	15,933
20,258	17,034	202,957	24,338	117,391	1,501,358
14,464	-	149,228	36,824	-	829,104
-	-	-	-	33,224	497,874
-	-	-	-	84,091	84,091
-	-	-	-	-	30,448
14,464	-	149,228	36,824	117,315	1,441,517
5,794	17,034	53,729	(12,486)	76	59,841
180,113	78,747	93,175	19,759	255	3,003,974
$ 185,907	$ 95,781	$ 146,904	$ 7,273	$ 331	$ 3,063,815

WARE COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 2024

	Public Roads Fund	CDBG Fund	County TSPLOST Fund	Total
ASSETS				
Cash	$ 3,456,034	$ -	$ 719,135	$ 4,175,169
TOTAL ASSETS	$ 3,456,034	$ -	$ 719,135	$ 4,175,169
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
TOTAL LIABILITIES	-	-	-	-
FUND BALANCES				
Restricted for capital projects	3,456,034	-	719,135	4,175,169
TOTAL FUND BALANCES	3,456,034	-	719,135	4,175,169
TOTAL LIABILITIES AND FUND BALANCES	$ 3,456,034	$ -	$ 719,135	$ 4,175,169

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, 2024

	Public Roads Fund	CDBG Fund	County TSPLOST Fund	Total
REVENUES				
Intergovernmental	$ 2,466,832	$ 15,000	$ 11,212	$ 2,493,044
Investment income	28,112	-	8,657	36,769
TOTAL REVENUES	2,494,944	15,000	19,869	2,529,813
EXPENDITURES				
Current:				
Public works	-	15,000	237,889	252,889
Capital outlay	1,009,313	-	1,418,516	2,427,829
TOTAL EXPENDITURES	1,009,313	15,000	1,656,405	2,680,718
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,485,631	-	(1,636,536)	(150,905)
FUND BALANCE, BEGINNING OF YEAR	1,970,403	-	2,355,671	4,326,074
FUND BALANCE, END OF YEAR	$ 3,456,034	$ -	$ 719,135	$ 4,175,169

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, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ 61,500	$ 61,500	$ 50,731	$ (10,769)
Investment income	-	-	114	114
TOTAL REVENUES	61,500	61,500	50,845	(10,655)
EXPENDITURES				
Current				
Public safety	61,500	71,500	71,449	(51)
TOTAL EXPENDITURES	61,500	71,500	71,449	(51)
EXCESS OF REVENUES OVER EXPENDITURES	-	(10,000)	(20,604)	(10,604)
FUND BALANCE AT, BEGINNING OF YEAR	-	10,000	22,993	12,993
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 2,389	$ 2,389

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, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Intergovernmental revenue	$ 444,000	$ 444,000	$ 405,613	$ (38,387)
Charges for services	66,400	145,000	144,667	(333)
Investment income	-	-	8,190	8,190
TOTAL REVENUES	510,400	589,000	558,470	(30,530)
EXPENDITURES				
Current:				
Judicial	510,400	628,600	628,588	(12)
TOTAL EXPENDITURES	510,400	628,600	628,588	(12)
EXCESS OF REVENUES				
(UNDER) EXPENDITURES	-	(39,600)	(70,118)	(30,518)
FUND BALANCE AT BEGINNING OF YEAR	-	39,600	1,076,134	1,036,534
FUND BALANCE AT END OF YEAR	$ -	$ -	$1,006,016	$ 1,006,016

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, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ -	$ 70,000	$ 69,356	$ (644)
Investment income	-	-	83	83
TOTAL REVENUES	-	70,000	69,439	(561)
EXPENDITURES				
Current:				
Public safety	-	7,000	44,461	37,461
Capital outlay	-	63,000	30,448	(32,552)
TOTAL EXPENDITURES	-	70,000	74,909	4,909
EXCESS OF REVENUES OVER EXPENDITURES	-	-	(5,470)	(5,470)
FUND BALANCE AT BEGINNING OF YEAR	-	-	180,428	180,428
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 174,958	$ 174,958

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, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Charges for services	$ 1,200	$ 1,200	$ 1,100	$ (100)
Investment income	-	-	71	71
TOTAL REVENUES	1,200	1,200	1,171	(29)
EXPENDITURES				
Current:				
Judicial	1,200	1,200	-	(1,200)
TOTAL EXPENDITURES	1,200	1,200	-	(1,200)
EXCESS OF REVENUES				
OVER EXPENDITURES	-	-	1,171	1,171
FUND BALANCE AT BEGINNING OF YEAR	-	-	6,178	6,178
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 7,349	$ 7,349

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, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Charges for services	$ -	$ 345,000	$ 434,591	$ 89,591
Investment income	-	4,000	4,864	864
TOTAL REVENUES	-	349,000	439,455	90,455
EXPENDITURES				
Current				
Public safety	-	349,000	348,740	(260)
TOTAL EXPENDITURES	-	349,000	348,740	(260)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	90,715	90,715
FUND BALANCE AT BEGINNING OF YEAR	-	-	1,346,192	1,346,192
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 1,436,907	$ 1,436,907

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, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ -	$ 19,750	$ 19,750	$ -
Investment income	-	-	508	508
TOTAL REVENUES	-	19,750	20,258	508
EXPENDITURES				
Current:				
Judicial	-	19,750	14,464	(5,286)
TOTAL EXPENDITURES	-	19,750	14,464	(5,286)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	5,794	5,794
FUND BALANCE AT BEGINNING OF YEAR	-	-	180,113	180,113
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 185,907	$ 185,907

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, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ 21,000	$ 21,000	$ 16,068	$ (4,932)
Investment income	-	-	966	966
TOTAL REVENUES	21,000	21,000	17,034	(3,966)
EXPENDITURES				
Current:				
Public safety	21,000	21,000	-	(21,000)
TOTAL EXPENDITURES	21,000	21,000	-	(21,000)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	17,034	17,034
FUND BALANCE AT BEGINNING OF YEAR	-	-	78,747	78,747
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 95,781	$ 95,781

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, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Intergovernmental	$ 217,000	$ 217,000	$ 152,503	$ (64,497)
Fines and forfeitures	55,220	55,220	49,479	(5,741)
Investment income	-	-	975	975
TOTAL REVENUES	272,220	272,220	202,957	(69,263)
EXPENDITURES				
Current:				
General Government				
Judicial	272,220	272,220	149,228	(122,992)
TOTAL EXPENDITURES	272,220	272,220	149,228	(122,992)
EXCESS OF REVENUES				
OVER EXPENDITURES	-	-	53,729	53,729
FUND BALANCE AT BEGINNING OF YEAR	-	-	93,175	93,175
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 146,904	$ 146,904

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, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ 44,405	$ 44,405	$ 24,252	$ (20,153)
Investment income	-	-	86	86
TOTAL REVENUES	44,405	44,405	24,338	(20,067)
EXPENDITURES				
Current:				
Judicial	44,405	44,405	36,824	(7,581)
TOTAL EXPENDITURES	44,405	44,405	36,824	(7,581)
EXCESS OF REVENUES				
(UNDER) EXPENDITURES	-	-	(12,486)	(12,486)
FUND BALANCE AT BEGINNING OF YEAR	-	-	19,759	19,759
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 7,273	$ 7,273

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, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Intergovernmental revenue	$ 101,790	$ 117,390	$ 117,315	$ (75)
Investment income	-	-	76	76
TOTAL REVENUES	101,790	117,390	117,391	1
EXPENDITURES				
Current:				
Public safety	17,690	33,290	33,224	(66)
Health and welfare	84,100	84,100	84,091	(9)
TOTAL EXPENDITURES	101,790	117,390	117,315	(75)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	76	76
FUND BALANCE AT BEGINNING OF YEAR	-	-	255	255
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 331	$ 331

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.

WARE COUNTY, GEORGIA
OTHER ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
June 30, 2024

	Emergency Telephone	Total
ASSETS		
CURRENT ASSETS		
Cash	$ 21,452	$ 21,452
Receivables (net of allowance for doubtful accounts):		
Accounts	101,514	101,514
TOTAL CURRENT ASSETS	122,966	122,966
NONCURRENT ASSETS		
Capital Assets		
Depreciable capital assets, net	125,374	125,374
TOTAL NONCURRENT ASSETS	125,374	125,374
TOTAL ASSETS	$ 248,340	$ 248,340
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	$ 3,324	$ 3,324
Accrued liabilities	14,648	14,648
Current portion of compensated absences payable	17,603	17,603
TOTAL CURRENT LIABILITIES	35,575	35,575
LONG-TERM LIABILITIES		
Compensated absences	11,736	11,736
TOTAL LONG-TERM LIABILITIES	11,736	11,736
TOTAL LIABILITIES	47,311	47,311
NET POSITION		
Net investment in capital assets	125,374	125,374
Unrestricted	75,655	75,655
TOTAL NET POSITION	$ 201,029	$ 201,029

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, 2024

	Emergency Telephone	Total
OPERATING REVENUES		
Taxes	$ 511	$ 511
Charges for services	560,552	560,552
Investment income	337	337
TOTAL OPERATING REVENUES	561,400	561,400
OPERATING EXPENSES		
Personal services	678,989	678,989
Payroll taxes	47,642	47,642
Fringe benefits	176,301	176,301
Contractual services	117,551	117,551
Materials and supplies	9,004	9,004
Depreciation	27,837	27,837
TOTAL OPERATING EXPENSES	1,057,324	1,057,324
OPERATING (LOSS)	(495,924)	(495,924)
(LOSS) BEFORE TRANSFERS	(495,924)	(495,924)
TRANSFERS IN	477,247	477,247
CHANGE IN NET POSITION	(18,677)	(18,677)
NET POSITION AT BEGINNING OF YEAR	219,706	219,706
NET POSITION AT END OF YEAR	$ 201,029	$ 201,029

See independent auditor's report.

WARE COUNTY, GEORGIA
OTHER ENTERPRISE FUNDS
COMBINING STATEMENTS OF CASH FLOW
For the Year Ending June 30, 2024

	Emergency Telephone	Total
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows From Operating Activities		
Cash received from customers	$ 611,884	$ 611,884
Cash payments for interfund transactions	(64,478)	(64,478)
Cash payments for personal services	(892,770)	(892,770)
Cash payments for contractual services	(119,768)	(119,768)
Cash payments for materials and supplies	(9,004)	(9,004)
Net Cash (Used) by Operating Activities	(474,136)	(474,136)
Cash Flows From Noncapital Financing Activities		
Cash payments from transfer-in	477,247	477,247
Net Cash Provided For Noncapital Financing Activities	477,247	477,247
Net Increase in Cash and Cash Equivalents	3,111	3,111
Cash and Cash Equivalents at Beginning of Year	18,341	18,341
Cash and Cash Equivalents at End of Year	$ 21,452	$ 21,452

See independent auditor's report.

WARE COUNTY, GEORGIA
OTHER ENTERPRISE FUNDS
COMBINING STATEMENTS OF CASH FLOW - CONTINUED
For the Year Ending June 30, 2024

	Emergency Telephone	Total
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities		
Operating Income (Loss)	$ (495,924)	$ (495,924)
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:		
Decrease in accounts receivable	50,484	50,484
Decrease in accounts payable	(2,217)	(2,217)
Increase in accrued liabilities	14,648	14,648
Decrease in accrued compensated absences	(4,486)	(4,486)
Decrease in interfund payable	(64,478)	(64,478)
Net Cash Provided By (Used For) Operating Activities	$ (474,136)	$ (474,136)

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, 2024

	Workers Compensation Fund	Health Fund	Total
ASSETS			
Current Assets			
Cash	$ 789,662	$ 1,948,197	$ 2,737,859
Accounts receivable	-	18,371	18,371
Prepaid expenses	114,903	-	114,903
TOTAL ASSETS	904,565	1,966,568	2,871,133
LIABILITIES			
Current Liabilities			
Accounts payable	460	1,253	1,713
TOTAL LIABILITIES	460	1,253	1,713
NET POSITION			
Restricted for workers compensation claims	904,105	-	904,105
Restricted for health claims	-	1,965,315	1,965,315
TOTAL NET POSITION	$ 904,105	$ 1,965,315	$ 2,869,420

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, 2024

	Workers Compensation Fund	Health Insurance Fund	Total
OPERATING REVENUES			
Charges for services	$ 389,553	$ 3,846,467	$ 4,236,020
Miscellaneous	61,991	104,673	166,664
TOTAL OPERATING REVENUES	451,544	3,951,140	4,402,684
OPERATING EXPENSES			
Claims paid	12,844	-	12,844
Other services and charges	346,866	3,722,433	4,069,299
TOTAL OPERATING EXPENSES	359,710	3,722,433	4,082,143
CHANGE IN NET POSITION	91,834	228,707	320,541
NET POSITION, BEGINNING OF YEAR	812,271	1,736,608	2,548,879
NET POSITION, END OF YEAR	$ 904,105	$ 1,965,315	$ 2,869,420

See independent auditor's report.

WARE COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Year Ending June 30, 2024

	Workers Compensation Fund	Health Insurance Fund	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows From Operating Activities			
Cash received from customers	$ 451,544	$ 3,932,769	$ 4,384,313
Cash payments for claims paid	(12,844)	-	(12,844)
Cash payments for other services and charges	(361,354)	(3,721,180)	(4,082,534)
Net Cash Provided by Operating Activities	77,346	211,589	288,935
Cash and Cash Equivalents at Beginning of Year	$ 712,316	$ 1,736,608	2,448,924
Cash and Cash Equivalents at End of Year	$ 789,662	$ 1,948,197	$ 2,737,859

See independent auditor's report.

WARE COUNTY, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS - CONTINUED
For the Year Ending June 30, 2024

	Workers Compensation Fund	Health Insurance Fund	Total
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities			
Operating Income	$ 91,834	$ 228,707	$ 320,541
Adjustments to Reconcile Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities			
Changes in Assets and Liabilities:			
Increase in accounts receivable	-	(18,371)	(18,371)
Increase in prepaid expense	(10,738)	-	(10,738)
Increase (decrease) in accounts payable	(3,750)	1,253	(2,497)
Net Cash Provided By Operating Activities	$ 77,346	$ 211,589	$ 288,935

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, 2024

	CUSTODIAL FUNDS						
	OFFICE OF TAX COMMISSIONER	CLERK OF COURT	MAGISTRATE COURT	OFFICE OF SHERIFF	PROBATE COURT	JUVENILE COURT	TOTAL
ASSETS							
Cash	$ 1,117,997	$ 220,883	$ 70,270	$ 317,525	$ 636,240	$ 8,549	$ 2,371,464
Accounts receivable	694,045	-	-	-	-	-	694,045
Due from others	-	7,325	-	-	-	-	7,325
TOTAL ASSETS	$ 1,812,042	$ 228,208	$ 70,270	$ 317,525	$ 636,240	$ 8,549	$ 3,072,834
LIABILITIES							
Due to others	$ 694,045	$ 265,220	$ 16,147	$ -	$ 7,534	$ -	$ 982,946
NET POSITION							
Net position-held for others	$ 1,117,997	$ (37,012)	$ 54,123	$ 317,525	$ 628,706	$ 8,549	$ 2,089,888
TOTAL LIABILITIES AND NET POSITION	$ 1,812,042	$ 228,208	$ 70,270	$ 317,525	$ 636,240	$ 8,549	$ 3,072,834

See independent auditor's report.

WARE COUNTY, GEORGIA
FIDUCIARY FUNDS
COMBINING STATEMENT OF CHANGES IN
FIDUCIARY NET POSITION
For the Year Ending June 30, 2024

	CUSTODIAL FUNDS						
	OFFICE OF TAX COMMISSIONER	CLERK OF COURT	MAGISTRATE COURT	OFFICE OF SHERIFF	PROBATE COURT	JUVENILE COURT	TOTAL
ADDITIONS							
Taxes	$ 39,371,871	$ 493,467	$ -	$ -	$ -	$ -	$ 39,865,338
Fees	128,421	1,509,028	260,853	2,106,123	152,107	935	4,157,467
Total Additions	39,500,292	2,002,495	260,853	2,106,123	152,107	935	44,022,805
DEDUCTIONS							
Payment of taxes to other agencies	38,501,496	471,911	-	-	-	-	38,973,407
Payment of fees to other agencies	170,598	1,551,509	262,224	1,944,031	207,083	149	4,135,594
Total Deductions	38,672,094	2,023,420	262,224	1,944,031	207,083	149	43,109,001
CHANGE IN NET POSITION	828,198	(20,925)	(1,371)	162,092	(54,976)	786	913,804
NET POSITION BEGINNING OF YEAR	289,799	(16,087)	55,494	155,433	683,682	7,763	1,176,084
NET POSITION END OF YEAR	$ 1,117,997	$ (37,012)	$ 54,123	$ 317,525	$ 628,706	$ 8,549	$ 2,089,888

See independent auditor's report.

SPECIAL REPORTS SECTION

2014 SPECIAL LOCAL OPTION SALES TAX
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
Year Ended June 30, 2024

	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	1,692,748	1,682,201	10,547	1,692,748	100.00%
Economic Development Projects	1,000,000	892,120	174,858	479,652	654,510	73.37%
Facility Improvements and Equipment (Serving All Residents)	900,000	1,622,401	1,605,738	12,554	1,618,292	99.75%
Facility Improvements and Equipment at Sheriff Complex	900,000	773,516	212,925	560,591	773,516	100.00%
Facility Improvements and Equipment at 911 Center	200,000	397,143	397,143	(1)	397,142	100.00%
Road, Streets and Bridge Projects & Necessary Equipment	15,708,000	16,070,618	13,794,163	546,941	14,341,104	89.24%
Public Safety Equipment and Improvements	3,250,000	2,982,786	2,737,481	167,337	2,904,818	97.39%
Public Facility Projects and Necessary Equipment	1,500,000	1,338,180	105,079	463,402	568,481	42.48%
Public Works Equipment and Improvements	1,000,000	2,125,392	2,586,980	(461,588)	2,125,392	100.00%
Facility Improvements & Equipment at Recreation Complex	900,000	802,908	733,795	5,595	739,390	92.09%
Public Safety & County Vehicle Fleet & Equipment	600,000	831,264	831,264	(130,279)	700,985	84.33%
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	$ 46,239,162	$ 41,571,713	$ 1,654,751	$ 43,226,464	

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, 2024

	Original Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Roads, Streets, Bridges and Transportation Improvements and Equipment	$ 16,750,000	$ 12,824,401	$ 1,656,405	$ 14,480,806	86.45%
Totals	$ 16,750,000	$ 12,824,401	$ 1,656,405	$ 14,480,806	

See independent auditor's report.

WARE COUNTY, GEORIA
2023 SPLOST FUND
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
Year Ended June 30, 2024

	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	338,035	401,346	2.23%
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	-	40,000	40,000	16.00%
City of Waycross	17,600,000	17,600,000	-	-	-	0.00%
Totals	$ 55,000,000	$ 55,000,000	$ 63,311	$ 378,035	$ 441,346	

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, 2024	
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, 2024

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, 2024, 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 April 4, 2025. 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 [2024-001] 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 from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests 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

Government Auditing Standards requires the auditor to perform limited procedures on Ware County, Georgia's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. Ware County, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

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

CARR, RIGGS & INGRAM, LLC

Tifton, Georgia
April 4, 2025

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

SECTION II FINDINGS – FINANCIAL STATEMENT FINDINGS AND RESPONSES

Material Weaknesses

2024-001 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.

WARE COUNTY, GEORGIA
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

Financial Statement Findings	Status
2023-001	See finding IC 2024-001
2023-002	Resolved in current year
2023-003	Resolved in current year
2023-004	Resolved in current year

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, 2024, audit.

1) Finding 2024-001: 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 2024-001 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.

Ware County, Georgia
Certificate of 9-1-1 Expenditures
For the Year Ended June 30, 2024

	Ware County, Georgia Certificate of 9-1-1 Expenditures For the Year Ended June 30, 2024			
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)	$	678,989
5b	Employee benefits	46-5-134(f)(1)(C)	$	223,943
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$	669
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)	$	9,004
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, 2024

	Ware County, Georgia			
	Certificate of 9-1-1 Expenditures			
	For the Year Ended June 30, 2024			
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, 2024

Ware County, Georgia
Certificate of 9-1-1 Expenditures
For the Year Ended June 30, 2024

17	Other expenditures not included in Lines 2 through 16 above.		
	Identify by object and purpose.		
	Dues and subscriptions	$	612
	Contract Services	$	103,170
	Utilities	$	11,824
	Language interpreter	$	856
	Vehicle fuel and oil	$	12
	Depreciation	$	27,837
	Travel	$	408
		$	
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)	$	1,057,324

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 *Elmer Thrift* Date 4/4/2025

Print Name of Chief Elected Official Elmer Thrift

Title of Chief Elected Official Chairman Board of Commissioners

Signature of Chief Financial Officer *Beverly York* Date 4/4/2025

Print Name of Chief Financial Officer Beverly York