

Monthly Financials



Updated Financials for FY2021 as of July 31, 2021

June 30, 2021

(Unaudited)

Monthly Financials

For the months ending June 30, 2021 and 2020

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**Board of Commissioners
Account Balances as of
July 31, 2021**

General Fund.....	\$	8,948,752
SPLOST VI.....	\$	378,786
SPLOST VII.....	\$	1,984,869
SPLOST Revenue Bond.....	\$	10,829,385
Hospital Bond.....	\$	2,121,119
Landfill Funds.....	\$	3,561,022
Development Authority.....	\$	738,308
Emergency 911 Account.....	\$	646,513
EMS.....	\$	233,463
Indigent Defense Fund.....	\$	12,944
Juvenile Supervision.....	\$	29,385
Habersham County Airport.....	\$	198,037
Total		\$ 29,682,584



Finance Department

31-Jul-21

TO: Board of County Commissioners

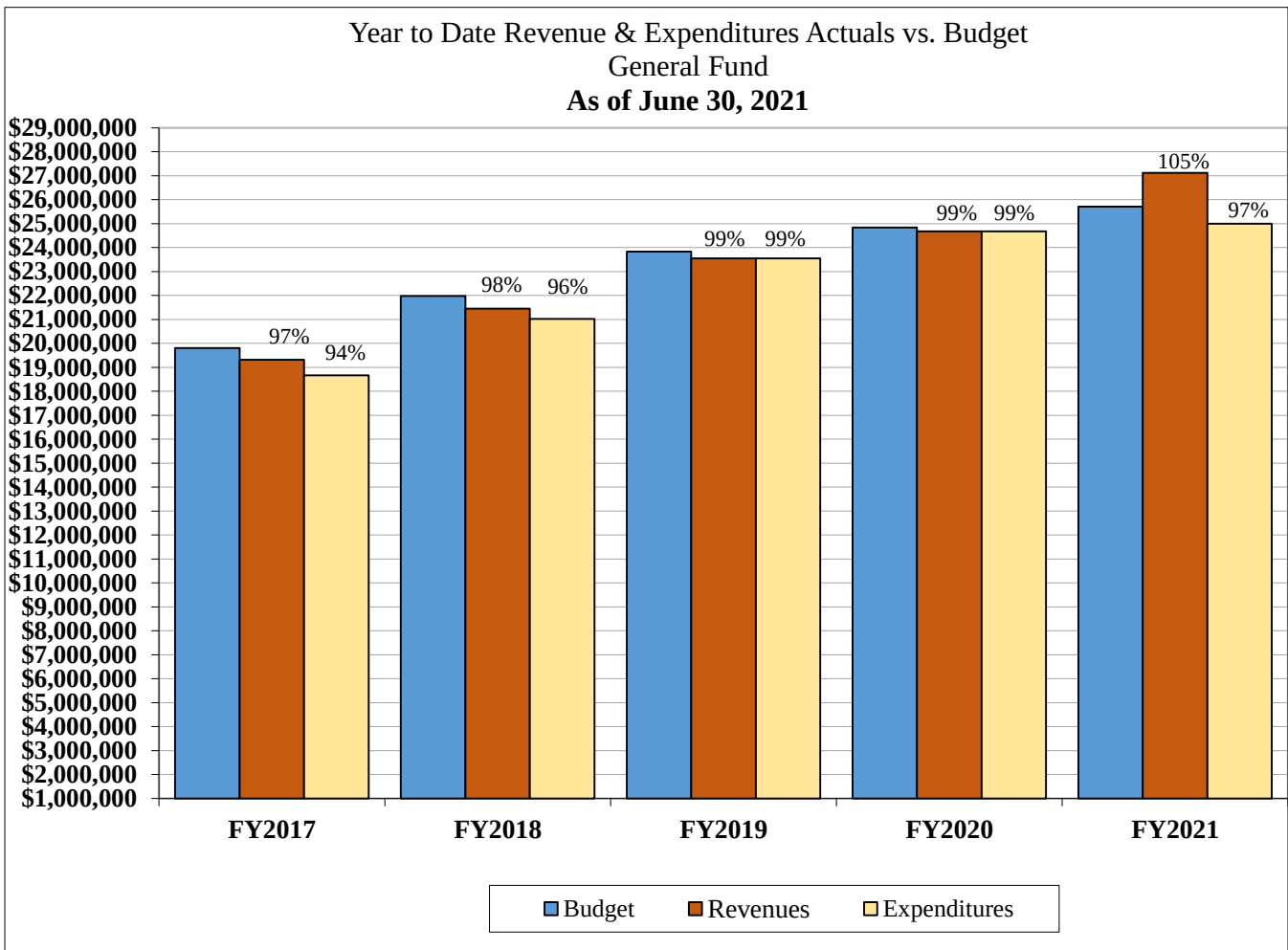
RE: Monthly Financial Summary – June 30, 2021 (unaudited)

Budget Comparison - General Fund:

June year-to-date represent 100% of the Fiscal Year. Therefore, expenditures should be less than or equal to 100% of the FY21 Budget. While revenues should be at 100%.

Budget to Actual:

General Fund Revenues collected were 105% of the total budget revenues, while expenditures were at 97%



**Summary of Government wide Statement of Revenues,
Expenditures and Other Sources and Uses Summary
For the months ending June 30, 2021 and 2020**

	General Fund	Special Revenue	Enterprise Fund	Component Units	Total
Revenues					
Taxes	\$ 20,798,362	\$ 994,794	\$ -	\$ -	\$ 21,793,156
Building Permits	255,223	-	-	-	255,223
Other Permits	-	-	-	-	-
Fines, Fee & Forfeitures	1,227,372	378,052	-	-	1,605,424
Sheriff Services	303,061	-	-	-	303,061
Prisoner Board	-	-	-	-	-
Recreation Fees & Services	387,909	-	-	-	387,909
Collection Commissions	715,602	-	-	-	715,602
Other Charges For Services	311,115	2,883,868	2,227,304	-	5,422,287
Intergovernmental	2,278,091	801,933	305,137	-	3,385,160
Interest	52,693	74	31,701	542	85,010
Contributions	16,121	-	-	-	16,121
Rental Income	85,085	-	61,513	-	146,599
Miscellaneous	145,336	667,070	3,060	-	815,466
Total Revenues	26,575,970	5,725,791	2,628,715	542	34,931,018
Operating Expenditures					
General Government	6,384,635	61,353	-	-	6,445,988
Judicial	3,283,739	904,182	-	-	4,187,921
Public Safety	11,151,163	5,581,419	-	-	16,732,582
Recreation & Culture	999,032	-	-	-	999,032
Housing & Development	1,736,682	454,654	-	39,816	2,231,152
Enterprise	-	-	2,182,197	-	2,182,197
Total Operating Expenditures	23,555,252	7,001,607	2,182,197	39,816	32,778,871
Other Sources & (Uses)					
Transfer In	467,109	931,478	-	-	1,398,587
Transfer Out	(1,446,457)	(97,109)	-	-	(1,543,566)
Sales of Assets	77,032	-	11,260	132,034	220,326
Total Other Sources & (Uses)	(902,316)	834,369	11,260	132,034	75,347
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 2,118,402	\$ (441,447)	\$ 457,778	\$ 92,761	\$ 2,227,494

General Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending June 30, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percent of Budget Used
Revenues					
Taxes					
Property Taxes	\$ 13,936,007	\$ 14,378,938	\$ 14,532,906	\$ (153,968)	
Motor Vehicle Tax	2,225,604	2,476,420	2,465,169	11,251	
Mobile Home Tax	110,704	108,441	120,282	(11,841)	
Timber Tax	846	1,366	-	1,366	
Cost, Penalties, And Interest	52,304	85,000	44,320	40,680	
Intangible Tax	315,285	298,287	505,306	(207,019)	
Real Estate Transfer Tax	89,865	94,001	138,257	(44,256)	
Franchise Tax	60,135	63,600	5,380	58,220	
Insurance Premium Tax	2,121,831	2,227,922	2,256,009	(28,087)	
Alcohol Excise Tax	473,840	503,950	598,438	(94,488)	
Occupational Tax	130,075	131,471	131,054	417	
Other	8,754	8,000	1,239	6,761	
Total Taxes	19,525,250	20,377,396	20,798,362	(420,966)	102%
Other Revenues					
Building Permits	174,185	175,000	255,223	(80,223)	
Other Permits	-	-	-	-	
Fines, Fee & Forfeitures	1,127,217	1,079,674	1,227,372	(147,698)	
Sheriff Services	283,874	290,000	303,061	(13,061)	
Prisoner Board	413	-	-	-	
Recreation Fees & Services	300,718	552,000	387,909	164,091	
Collection Commissions	648,191	590,000	715,602	(125,602)	
Other Charges For Services	297,025	336,700	311,115	25,585	
Intergovernmental	1,167,563	1,215,605	2,278,091	(1,062,486)	
Interest	69,654	45,869	52,693	(6,824)	
Contributions	20,388	27,000	16,121	10,879	
Rental Income	77,291	83,873	85,085	(1,212)	
Miscellaneous	70,630	39,939	145,336	(105,397)	
Other Sources					
Transfer In - Development Authority	-	-	-	-	
Transfer In - Hotel/Motel	53,490	60,000	97,109	(37,109)	
Transfer In - Jail Fund	70,000	70,000	70,000	-	
Transfer In - Hospital Bond Tax	300,000	300,000	300,000	-	
Transfer In - Fund balance forward	-	-	-	-	
Transfer In - Sheriff Fund	-	-	-	-	
Sale of Assets	-	-	77,032	(77,032)	
Future Debt Service	-	-	-	-	
Fund Balance Forward	495,329	460,484	-	460,484	
Total Revenues	24,681,217	25,710,020	27,120,111	(1,410,091)	105%

General Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending June 30, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percent of Budget Used
Expenditures					
General Government	6,362,683	6,560,857	6,384,635	176,222	
Judicial	3,115,743	3,396,819	3,283,739	113,080	
Public Safety	11,140,405	11,515,174	11,151,163	364,010	
Recreation & Culture	902,180	1,008,116	999,032	9,085	
Housing & Development	1,665,170	1,782,108	1,736,682	45,426	
Other Uses					
Transfer Out - CIP Fund	801,840	454,979	454,979	-	
Transfer Out - E911 Fund	591,888	513,209	513,209	-	
Transfer Out - Senior Center	98,125	121,257	121,257	-	
Transfer Out - Transit	1,956	-	-	-	
Transfer Out - EMS	613	357,500	357,012	488	
Total Expenditures	24,680,604	25,710,020	25,001,709	708,310	97%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 614	\$ 0	\$ 2,118,402	\$ (2,118,401)	

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending June 30, 2021 and 2020

Expenditures	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
General Government					
Countywide					
Personal services	\$ 63,893	\$ 74,210	\$ 76,984	\$ (2,774)	
Contract services	756,802	842,883	861,039	(18,156)	
Materials and Supplies	977	-	656	(656)	
Debt Service	398,200	392,113	392,155	(42)	
Capital Expenditures	9,165	30,000	29,500	500	
Transfers Out (CIP, Transit)	901,921	576,236	576,236	-	
Total Countywide	\$ 2,130,959	\$ 1,915,442	\$ 1,936,570	\$ (21,628)	101%
Commissioners					
Personal services	\$ 103,116	\$ 98,098	\$ 97,660	\$ 437	
Contract services	103,201	104,000	103,915	85	
Materials and supplies	11,830	9,500	8,184	1,316	
Capital	230	-	-	-	
Total Commissioners	\$ 218,377	\$ 211,598	\$ 209,760	\$ 1,838	99%
County Manager					
Personal services	\$ 214,048	\$ 266,034	\$ 261,654	\$ 4,380	
Contract services	5,488	7,900	4,499	3,401	
Materials and supplies	1,240	2,500	4,338	(1,838)	
Total County Manager	\$ 220,777	\$ 276,434	\$ 270,491	\$ 5,943	98%
Finance					
Personal services	\$ 309,515	\$ 285,995	\$ 256,689	\$ 29,306	
Contract services	3,702	7,060	3,026	4,034	
Materials and supplies	4,968	3,500	4,822	(1,322)	
Total Finance	\$ 318,184	\$ 296,555	\$ 264,537	\$ 32,018	89%
Human Resources					
Personal services	\$ 174,036	\$ 212,010	\$ 202,077	\$ 9,933	
Contract services	17,957	22,970	18,305	4,665	
Materials and supplies	2,491	3,600	1,955	1,645	
Total Human Resources	\$ 194,484	\$ 238,580	\$ 222,338	\$ 16,242	93%
Tax Commissioner					
Personal services	\$ 334,507	\$ 347,529	\$ 332,950	\$ 14,579	
Contract services	58,818	66,060	62,465	3,595	
Materials and supplies	7,141	4,500	1,360	3,140	
Total Tax Commissioner	\$ 400,466	\$ 418,089	\$ 396,775	\$ 21,314	95%
Tax Assessors					
Personal services	\$ 571,842	\$ 564,580	\$ 567,938	\$ (3,358)	
Contract services	80,089	87,100	81,928	5,172	
Materials and supplies	6,255	8,000	4,445	3,555	
Total Tax Assessors	\$ 658,186	\$ 659,680	\$ 654,311	\$ 5,369	99%
Board of Equalization					
Contract services	\$ 2,698	\$ 2,000	\$ 1,301	\$ 699	
Materials and supplies	-	-	-	-	
Total Board of Equalization	\$ 2,698	\$ 2,000	\$ 1,301	\$ 699	65%
County Clerk					
Personal services	\$ 73,476	\$ 71,894	\$ 73,690	\$ (1,796)	
Contract services	1,496	3,070	739	2,331	
Materials and supplies	-	150	-	150	
Total County Clerk	\$ 74,971	\$ 75,114	\$ 74,429	\$ 684	99%

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending June 30, 2021 and 2020

Expenditures	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
General Government - Continued					
Elections & Registration					
Personal services	\$ 156,628	\$ 208,323	\$ 203,493	\$ 4,830	
Contract services	20,557	35,000	33,136	1,864	
Materials and supplies	29,329	22,500	29,082	(6,582)	
Total Elections & Registration	\$ 206,514	\$ 265,823	\$ 265,711	\$ 112	100%
Facilities Management					
Personal services	\$ 512,656	\$ 487,481	\$ 485,084	\$ 2,397	
Contract services	169,120	204,720	174,068	30,652	
Materials and supplies	193,800	216,492	164,738	51,754	
Capital	-	-	-	-	
Total Facilities Management	\$ 875,576	\$ 908,693	\$ 823,890	\$ 84,802	91%
Information Technology					
Personal services	\$ 234,527	\$ 224,722	\$ 238,076	\$ (13,354)	
Contract services	155,738	207,771	196,460	11,311	
Materials and supplies	24,309	56,953	54,502	2,451	
Capital Expenditures	6,750	-	-	-	
Total Information Technology	\$ 421,324	\$ 489,446	\$ 489,038	\$ 408	100%
Fleet Services					
Personal services	\$ 299,274	\$ 308,184	\$ 291,644	\$ 16,540	
Contract services	65,718	89,900	70,150	19,750	
Materials and supplies	194,867	219,300	156,260	63,040	
Total Fleet Services	\$ 559,858	\$ 617,384	\$ 518,054	\$ 99,330	84%
Roads & Bridges					
Personal services	\$ 1,189,102	\$ 1,202,465	\$ 1,391,920	\$ (189,455)	
Contract services	236,959	265,368	135,079	130,289	
Materials and supplies	141,259	157,750	176,544	(18,794)	
Capital outlay	7,000	-	-	-	
Total Roads & Bridges	\$ 1,574,320	\$ 1,625,583	\$ 1,703,544	\$ (77,961)	105%
Safety					
Materials and supplies	\$ 411	\$ 2,300	\$ 344	\$ 1,956	
Total Safety	\$ 411	\$ 2,300	\$ 344	\$ 1,956	15%
Contingency					
Materials and supplies	\$ -	\$ 5,082	\$ -	\$ 5,082	
Reserve for Grant Match	-	-	-	-	
Total Contingency	\$ -	\$ 5,082	\$ -	\$ 5,082	0%
Total General Government	\$ 7,857,105	\$ 8,007,802	\$ 7,831,093	\$ 176,210	98%

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending June 30, 2021 and 2020

Expenditures	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Judicial					
Probate Court					
Personal services	\$ 214,725	\$ 216,958	\$ 212,030	\$ 4,928	
Contract services	11,690	11,550	4,893	6,657	
Materials and supplies	4,834	5,000	11,603	(6,603)	
Total Probate Court	\$ 231,249	\$ 233,508	\$ 228,525	\$ 4,983	98%
Magistrate Court					
Personal services	\$ 171,830	\$ 168,881	\$ 175,336	\$ (6,455)	
Contract services	2,846	12,850	7,958	4,892	
Materials and supplies	1,746	1,600	-	1,600	
Total Magistrate Court	\$ 176,422	\$ 183,331	\$ 183,294	\$ 37	100%
Clerk of Court					
Personal services	\$ 684,222	\$ 668,608	\$ 671,121	\$ (2,513)	
Contract services	50,565	55,200	48,320	6,880	
Materials and supplies	14,074	17,000	14,169	2,831	
Total Clerk of Court	\$ 748,861	\$ 740,808	\$ 733,610	\$ 7,198	99%
Juvenile Offenders					
Contract services	\$ 4,380	\$ 4,000	\$ 1,650	\$ 2,350	
Total Juvenile Offenders	\$ 4,380	\$ 4,000	\$ 1,650	\$ 2,350	41%
Superior Court					
Personal services	\$ 163,924	\$ 162,345	\$ 160,976	\$ 1,369	
Contract services	97,309	91,780	76,885	14,895	
Materials and supplies	2,011	3,400	3,247	153	
Total Superior Court	\$ 263,244	\$ 257,525	\$ 241,108	\$ 16,417	94%
District Attorney					
Personal services	\$ 77,432	\$ 77,812	\$ 77,270	\$ 542	
Contract services	217,543	418,466	437,882	(19,416)	
Materials and supplies	7,045	8,200	5,934	2,266	
Payment to other agencies	80,022	76,989	59,586	17,403	
Total District Attorney	\$ 382,042	\$ 581,467	\$ 580,672	\$ 796	100%
Public Defender					
Personal services	\$ 57,715	\$ 51,663	\$ 53,547	\$ (1,884)	
Contract services	522,785	602,106	518,004	84,102	
Materials and supplies	20,038	21,750	22,936	(1,186)	
Total Public Defender	\$ 600,538	\$ 675,519	\$ 594,486	\$ 81,033	88%
Juvenile Court					
Personal services	\$ 174,307	\$ 172,415	\$ 177,501	\$ (5,086)	
Contract services	94,847	98,830	93,367	5,463	
Materials and supplies	403	2,000	2,203	(203)	
Total Juvenile Court	\$ 269,558	\$ 273,245	\$ 273,070	\$ 175	100%
State Court					
Personal services	\$ 184,235	\$ 182,354	\$ 182,308	\$ 46	
Contract services	80,115	86,280	86,352	(72)	
Materials and supplies	10,000	10,066	10,000	66	
Total State Court	\$ 274,350	\$ 278,700	\$ 278,660	\$ 40	100%
Solicitor					
Personal services	\$ 155,599	\$ 159,216	\$ 158,446	\$ 770	
Materials and supplies	9,500	9,500	10,218	(718)	
Total Solicitor	\$ 165,099	\$ 168,716	\$ 168,664	\$ 52	100%
Total Judicial	\$ 3,115,743	\$ 3,396,819	\$ 3,283,739	\$ 113,080	97%

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending June 30, 2021 and 2020

Expenditures	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Public Safety					
Sheriff					
Personal services	\$ 3,321,597	\$ 3,442,852	\$ 3,463,047	\$ (20,195)	
Contract services	308,171	342,834	335,666	7,168	
Materials and supplies	399,356	352,000	338,180	13,820	
Total Sheriff	\$ 4,029,125	\$ 4,137,686	\$ 4,136,893	\$ 793	100%
Jail					
Personal services	\$ 2,137,200	\$ 2,073,460	\$ 2,014,939	\$ 58,521	
Contract services	1,129,916	1,015,354	695,231	320,123	
Materials and supplies	388,049	344,500	387,850	(43,350)	
Capital Expenditures	-	-	-	-	
Total Jail	\$ 3,655,164	\$ 3,433,314	\$ 3,098,020	\$ 335,294	90%
Heat Unit					
Personal services	\$ 63,594	\$ 60,952	\$ 68,208	\$ (7,255)	
Contract services	-	1,700	-	1,700	
Materials and supplies	9,684	37,000	14,982	22,018	
Capital Outlay	-	-	-	-	
Total Heat Unit	\$ 73,278	\$ 99,652	\$ 83,190	\$ 16,462	83%
Animal Control					
Personal services	\$ 323,736	\$ 333,899	\$ 326,773	\$ 7,126	
Contract services	112,893	97,475	103,428	(5,953)	
Materials and supplies	39,932	46,500	36,226	10,274	
Total Animal Control	\$ 476,561	\$ 477,874	\$ 466,427	\$ 11,447	98%
Coroner					
Personal services	\$ 14,518	\$ 14,276	\$ 14,056	\$ 219	
Contract services	9,704	13,400	14,192	(792)	
Materials and supplies	1,915	2,700	2,094	606	
Total Coroner	\$ 26,137	\$ 30,376	\$ 30,342	\$ 34	100%
Fire Department					
Personal services	\$ 1,879,768	\$ 1,950,973	\$ 1,940,064	\$ 10,909	
Contract services	105,273	151,471	166,635	(15,164)	
Materials and supplies	146,195	158,522	154,126	4,396	
Total Fire Department	\$ 2,131,236	\$ 2,260,966	\$ 2,260,825	\$ 141	100%
Emergency Management					
Personal services	\$ 101,191	\$ 123,798	\$ 125,167	\$ (1,370)	
Contract services	42,969	71,050	5,563	65,487	
Materials and supplies	12,857	9,750	73,585	(63,835)	
Total Emergency Management	\$ 157,017	\$ 204,598	\$ 204,316	\$ 282	100%
Emergency Medical Service/E-911					
Contract services	\$ -	\$ -	\$ -	\$ -	
Materials and supplies	-	-	930	(930)	
Transfer Out	591,888	870,709	870,221	488	
Total Emergency Medical Service	\$ 591,888	\$ 870,709	\$ 871,151	\$ (442)	0%
Total Public Safety	\$ 11,140,405	\$ 11,515,174	\$ 11,151,163	\$ 364,010	97%

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending June 30, 2021 and 2020

Expenditures	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Recreation and Culture					
Recreation Department					
Personal services	\$ 475,184	\$ 498,116	\$ 503,531	\$ (5,415)	
Contract services	153,834	198,200	168,494	29,706	
Materials and supplies	273,137	303,800	318,730	(14,930)	
Special Programs	24	8,000	8,277	(277)	
Total Recreation Department	\$ 902,180	\$ 1,008,116	\$ 999,032	\$ 9,085	99%
Housing & Development					
Planning & Development					
Personal services	\$ 481,133	\$ 479,698	\$ 480,690	\$ (991)	
Contract services	31,827	37,905	25,329	12,576	
Materials and supplies	14,452	15,290	15,640	(350)	
Total Planning & Development	\$ 527,413	\$ 532,893	\$ 521,659	\$ 11,235	98%
Planning Commission					
Contract services	\$ 2,789	\$ 4,900	\$ 3,806	\$ 1,094	
Materials and supplies	-	-	-	-	
Total Building Department	\$ 2,789	\$ 4,900	\$ 3,806	\$ 1,094	78%
Extension Services					
Personal services	\$ 27,901	\$ 27,933	\$ 27,577	\$ 356	
Contract services	76,097	81,059	78,165	2,894	
Materials and supplies	10,329	12,700	10,447	2,253	
Total Extension Services	\$ 114,328	\$ 121,692	\$ 116,189	\$ 5,503	95%
Independent Agencies					
Board Of Education	\$ 379,831	\$ 439,500	\$ 439,429	\$ 71	
Mental Health	26,300	30,000	30,000	-	
Soque River Watershed Association	5,000	5,000	5,000	-	
Legacy Link	11,450	11,450	11,450	-	
County Health Department	198,788	198,788	198,788	0	
Family & Children Services	74,787	87,300	59,851	27,449	
Library System	316,825	342,925	342,850	75	
Forestry Commission	7,660	7,660	7,660	-	
Total Independent Agencies	\$ 1,020,640	\$ 1,122,623	\$ 1,095,028	\$ 27,595	98%
Total Housing & Development	\$ 1,665,170	\$ 1,782,108	\$ 1,736,682	\$ 45,426	97%
Total General Fund	\$ 24,680,604	\$ 25,710,020	\$ 25,001,709	\$ 707,810	97%

Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending June 30, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues	Jail Fund				
Fines, fee & forfeitures	\$ 114,762	\$ 129,740	\$ 110,622	\$ 19,118	
Total Revenues	114,762	129,740	110,622	19,118	85%
Expenditures					
Small Equipment under \$5,000	3,357	-	-	-	
Capital Expenditures	57,546	100,000	-	100,000	
Total Expenditures	60,904	100,000	-	100,000	0%
Other Sources and (Uses)					
Transfers Out	(70,000)	(70,000)	(70,000)	-	
Appropriated Fund Balance	-	40,260	-	40,260	
Total Other Sources and (Uses)	(70,000)	(29,740)	(70,000)	40,260	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (16,142)	\$ -	\$ 40,622	\$ (40,622)	

Revenues	Inmate Welfare				
Fines, fee & forfeitures	\$ 40,526	\$ 40,751	\$ 50,647	\$ (9,896)	
Interest	-	-	-	-	
Total Revenues	40,526	40,751	50,647	(9,896)	124%
Expenditures					
Supplies	20,252	48,051	48,020	31	
Capital Outlay	9,245	-	-	-	
Total Expenditures	29,497	48,051	48,020	31	100%
Other Sources and (Uses)					
Appropriated Fund Balance	-	7,300	-	-	
Total Other Sources and (Uses)	-	7,300	-	-	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 11,029	\$ -	\$ 2,627	\$ (9,927)	

Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending June 30, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues	Law Library				
Fines, fee & forfeitures	\$ 29,251	\$ 28,600	\$ 30,307	\$ (1,707)	
Interest	1,528	-	74	\$ (74)	
Total Revenues	30,778	28,600	30,380	(1,780)	106%
Expenditures					
Personal Service	3,600	-	3,600	(3,600)	
Materials & Supplies	50,875	11,400	18,704	(7,304)	
Capital Expenditure	-	-	6,252	(6,252)	
Total Expenditures	54,475	11,400	28,556	(17,156)	250%
Other Sources and (Uses)					
Reserve For Fund Balance	-	(17,200)	-	(17,200)	
Total Other Sources and (Uses)	-	(17,200)	-	(17,200)	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (23,697)	\$ -	\$ 1,824	\$ (1,824)	

Revenues	Senior Center				
Federal/State Grants	\$ 272,682	\$ 357,312	\$ 205,279	152,033	
Client Contributions	10,318	9,800	13,866	(4,066)	
Other	54,681	46,500	59,035	(12,535)	
Total Revenues	337,680	413,612	278,179	135,433	67%
Expenditures					
Personal Service	295,349	328,999	332,616	(3,617)	
Contracted Service	-	800	45	755	
Operating Service	140,456	307,654	102,843	204,811	
Capital Expenditures	-	-	19,150		
Total Expenditures	435,805	637,453	454,654	201,949	71%
Other Sources and (Uses)					
Transfer In (Out) to General Fund	98,125	121,257	121,257	-	
Fund Balance Forward	-	100,000	-	100,000	
Total Other Sources and (Uses)	98,125	221,257	121,257	100,000	55%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ -	\$ (2,584)	\$ (55,217)	\$ 33,484	

Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending June 30, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues	Hotel/Motel Tax				
Taxes	\$ 87,877	\$ 158,600	\$ 153,519	\$ 5,081	
Total Revenues	87,877	158,600	153,519	5,081	97%
Expenditures					
Payment to Other Agencies	35,150	61,500	61,353	147	
Total Expenditures	35,150	61,500	61,353	147	100%
Other Sources and (Uses)					
Transfer Out to General Fund	(53,490)	(97,100)	(97,109)	9	
Total Other Sources and (Uses)	(53,490)	(97,100)	(97,109)	9	100%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (763)	\$ -	\$ (4,942)	\$ 4,942	

Revenues	Family Dependency and Mental Health Court				
Intergovernmental Grant	\$ 210,633	\$ 202,895	\$ 135,868	\$ 67,027	
Fines, fee & forfeitures	15,831	23,815	24,721	(906)	
Other	-	-	-	-	
Total Revenues	226,464	226,710	160,589	66,121	71%
Judicial	272,844	237,725	272,956	(35,230)	
Total Expenditures	272,844	237,725	272,956	(35,230)	115%
Other Sources and (Uses)					
Transfer In DATE	35,756	10,000	10,000	-	
Total Other Sources and (Uses)	35,756	10,000	10,000	-	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (10,624)	\$ (1,015)	\$ (102,367)	\$ 101,351	

Revenues	Drug Abuse Treatment /Accountability Court				
Fines, fee & forfeitures	\$ 128,408	\$ 158,500	\$ 161,755	\$ (3,255)	
Intergovernmental Grant	478,421	460,793	313,676	147,117	
Other	458	-	5,178	(5,178)	
Total Revenues	607,287	619,293	480,608	138,685	78%
Judicial	666,190	636,885	554,650	82,235	
Total Expenditures	666,190	636,885	554,650	82,235	87%
Other Sources and (Uses)					
Fund Balance	-	16,198	-	16,198	
Transfer Out to General Fund	-	-	-	-	
Total Other Sources and (Uses)	-	16,198	-	16,198	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (58,903)	\$ (1,394)	\$ (74,042)	\$ 72,648	

Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending June 30, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues	E-911				
Charges for Services	\$ 795,739	\$ 813,002	\$ 761,272	\$ 51,730	
Intergovernmental	36,327	39,200	40,519	(1,319)	
Interest	-	-	-	-	
Other	4,517	1,500	5,628	(4,128)	
Total Revenues	836,583	853,702	807,419	46,283	95%
Expenditures					
Personal Services	1,000,368	1,102,441	955,798	146,643	
Contracted Services	300,260	383,698	366,878	16,820	
Supplies	30,526	29,200	22,235	6,965	
Capital Outlay	-	4,500	2,012	2,488	
Debt Service	47,072	47,072	47,072	(0)	
Total Expenditures	1,378,227	1,566,911	1,393,995	172,916	89%
Other Sources and (Uses)					
Debt Proceeds	-	-	-	-	
Appropriated Fund Balance	-	200,000	-	200,000	
Transfers In General Fund	591,888	513,209	513,209	-	
Total Other Sources and (Uses)	591,888	713,209	513,209	200,000	72%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 50,245	\$ -	\$ (73,367)	\$ 73,367	

Revenues	Emergency Medical Services				
Taxes	\$ 842,416	\$ 849,660	\$ 841,275	8,385	
EMS Billed Services	2,184,468	2,180,000	2,108,730	71,270	
Grants	114,274	115,000	106,591	8,409	
Other	-	-	597,230	(597,230)	
Total Revenues	3,141,158	3,144,660	3,653,826	(509,166)	116%
Expenditures					
Salaries and Benefits	2,478,217	2,708,590	2,668,076	40,514	
Contracted Service	275,966	312,633	327,072	(14,439)	
Operating Service	251,149	242,500	231,981	10,519	
Capital	-	915,200	960,295	(45,095)	
Co. Subsidy to Hab Med Ctr	-	-	-	-	
Total Expenditures	3,005,331	4,178,923	4,187,424	(8,501)	100%
Other Sources and (Uses)					
Transfer in from General Fund	-	324,622	357,012	(32,390)	
Appropriated Fund Balance	-	114,921	-	114,921	
Total Other Sources and (Uses)	-	439,543	357,012	82,531	0%

Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And	\$ 135,827	\$ (594,720)	\$ (176,585)	\$ (418,135)	
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Capital Improvements Fund
Statement of Revenues, Expenditures and Other Uses Summary
For the months ending June 30, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Interest	\$ 1,059	\$ -	\$ 15	\$ (15)	
Total Revenues	1,059	-	15	(15)	0%
Expenditures					
Capital Outlay	802,898	454,979	1,116,668	(661,689)	
Total Expenditures	802,898	454,979	1,116,668	(661,689)	245%
Other Sources and (Uses)					
Transfers In - General Fund	801,840	454,979	430,212	24,767	
Issuance of Capital Leases	642,261	-	-	-	
Appropriated Fund Balance	-	650,000	-	-	
Total Other Sources and (Uses)	1,444,101	1,104,979	430,212	24,767	39%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 642,262	\$ 650,000	\$ (686,440)	\$ 1,336,440	

Hospital Debt Service Fund

Statement of Revenues, Expenditures and Other Sources and Uses Summary

For the months ending June 30, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Taxes	\$ 1,453,044	\$ 1,519,195	\$ 1,501,823	\$ 17,372	
Other Revenue	-	-	226,625	(226,625)	
Total Revenues	1,453,044	1,519,195	1,728,448	(209,253)	114%
Expenditures					
Fees	7,810	5,000	5,413	\$ (413)	
Debt Service Interest	1,402,837	1,317,493	1,549,847	(232,354)	
Debt Service Principal	1,187,812	1,000,000	1,000,000	-	
Total Expenditures	2,598,459	2,322,493	2,555,260	(232,767)	110%
Other Sources and (Uses)					
Proceeds From Contracts Payable		-	-	-	
SPLOST VI	1,364,676	903,306	1,516,491	(613,185)	
Transfer to Gen Fund	(300,000)	(300,000)	-	(300,000)	
Appropriated Fund Balance	-	199,992	-	199,992	
Total Other Sources and (Uses)	1,064,676	803,298	1,516,491	(713,193)	189%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (80,739)	\$ -	\$ 689,679	\$ (689,679)	

SPLOST VI Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending June 30, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
SPLOST VI	\$ 6,823,382	\$ -	\$ 6,199,274	\$ (6,199,274)	
Interest	16,453	-	369	(369)	
Intergovernmental	2,815,399	-	1,805,571	(1,805,571)	
Total Revenues	9,655,234	-	8,005,214	(8,005,214)	0%
Expenditures					
Personal Services	113,452	-	-	-	
Supplies	167	-	162	(162)	
Capital Outlay	7,324,496	-	4,762,911	(4,762,911)	
Intergovernmental	2,202,950	-	1,751,280	(1,751,280)	
Total Expenditures	9,641,066	-	6,514,353	(6,514,353)	0%
Other Sources and (Uses)					
Transfer In (Out) Hospital Debt Service	(1,364,676)	-	(1,203,990)	1,203,990	
Total Other Sources and (Uses)	(1,364,676)	-	(1,203,990)	1,203,990	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (1,350,508)	\$ -	\$ 286,870	\$ (286,870)	

SPLOST VII Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending June 30, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
SPLOST VII	\$ -	\$ -	\$ 2,096,705	\$ (2,096,705)	
Interest	-	-	718	(718)	
Intergovernmental	-	-	-	-	
Total Revenues	-	-	2,097,423	(2,097,423)	0%
Expenditures					
Personal Services		-	-	-	
Supplies		-	872	(872)	
Capital Outlay		-	267,963	(267,963)	
Intergovernmental		-	576,298	(576,298)	
Total Expenditures	-	-	845,133	(845,133)	0%
Other Sources and (Uses)					
Transfer In (Out) Hospital Debt Service		-	(312,501)	312,501	
Total Other Sources and (Uses)	-	-	(312,501)	312,501	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ -	\$ -	\$ 939,789	\$ (939,789)	

Landfill Fund
Statement of Revenues, Expenses and Other Sources and Uses Summary
For the months ending June 30, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	\$ -	\$ 20,000	\$ 140,267	(120,267)	
Charges For Sales and Services	1,767,131	1,996,426	1,821,829	174,597	
Interest	30,931	40,000	31,685	8,315	
Micellaneous	(219,147)	-	1,950	(1,950)	
Total Revenues	1,578,916	2,056,426	1,995,731	60,695	97%
Expenses					
Cost Of Sales And Services	812,814	910,640	1,124,365	(213,725)	
Personal Services	464,540	506,653	493,339	13,314	
Depreciation	490,859	350,000	-	350,000	
Debt Service	25,664	215,721	10,117	205,604	
Total Expenses	1,793,877	1,983,014	1,627,821	355,193	82%
Non-operating Revenues (Expenses)					
Proceeds From Sale of Assets	130,000	-	11,260	(11,260)	
Fund Balance Forward	-	(77,021)	-	(77,021)	
Total Non-operating Revenues (Expenses)	3,579,245	(77,021)	11,260	(77,021)	-15%
Change in Net Position	\$ 3,364,284	\$ (3,609)	\$ 379,170	\$ (371,519)	

Transit Fund
Statement of Revenues, Expenses and Other Sources Summary
For the months ending June 30, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	\$ 55,946	\$ 118,048	\$ 134,870	\$ (16,822)	
Charges for Sales and Services	31,542	6,000	5,740	260	
Total Revenues	87,488	124,048	140,610	(16,562)	113%
Expenses					
Cost Of Sales And Services	23,197	36,354	26,586	9,768	
Personal Services	95,908	88,397	101,547	(13,150)	
Depreciation	16,960	-	-	-	
Capital Expenses	-	-	5,525	(5,525)	
Total Expenses	136,065	124,751	133,658	(8,907)	107%
Other Sources and (Uses)					
Insurance Proceeds	2,925	-	-	-	
Transfer In (Out) General Funds	1,956	-	-	-	
Total Other Sources and (Uses)	4,881	-	-	-	0%
 Change in Net Position	 \$ (43,695)	 \$ (703)	 \$ 6,952	 \$ (7,655)	

Airport Fund
Statement of Revenues, Expenses and Other Sources Summary
For the months ending June 30, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	\$ -	\$ -	\$ 30,000	(30,000)	
Fuel Sales	321,277	317,772	399,735	(81,963)	
Interest	34	50	16	34	
Airport Hangar Rent	43,662	42,000	39,913	2,086.73	
Penalty Fee	-	-	40	(40.00)	
Airport Rent	20,671	21,600	21,600	-	
Reimbursement of Utilities	1,543	600	600	0	
Other Revenue	2,103	-	470	(470)	
Total Revenues	389,289	382,022	492,374	(110,352)	129%
Expenses					
Personal Services	10,691	8,754	3,924	4,829	
Contracted Services	110,412	105,656	119,834	(14,178)	
Airport Fuel	205,908	217,920	263,719	(45,799)	
Supplies	17,919	14,000	12,132	1,868	
Special Events	-	1,000	-	1,000	
Depreciation	1,431,661	-	-	-	
Capital Expenses	-	11,000	21,109	(10,109)	
Debt Service	-	-	-	-	
Total Expenses	1,776,591	358,330	420,718	(62,388)	117%
Other Sources and (Uses)					
Transfer in (Out) Gen Capital Asset	-	-	-	-	
Transfer in SPLOST VI	1,540,168	-	-	-	
Transfer In (Out) Other Fund	-	-	-	-	
Appropriated Fund Balance	-	(23,779)	-	(23,779)	
Total Other Sources and (Uses)	1,540,168	(23,779)	-	(23,779)	0%
Change in Net Position	\$ 152,866	\$ (87)	\$ 71,656	\$ (71,742)	

Development Authority Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending June 30, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	\$ -	\$ -	\$ -	-	
Interest	9,128	12,000	542	11,458	
Rent	-	-	-	-	
Micellaneous	-	-	-	-	
Total Revenues	9,214	12,000	542	11,458	5%
Expenditures					
Contracted Services	22,362	23,800	38,976	(15,176)	
Materials & Supplies	970	-	840	(840)	
Capital Outlay	24,144	20,000	-	20,000	
Total Expenditures	47,476	43,800	39,816	3,984	91%
Other Sources and (Uses)					
Proceeds from Sale of Assets	105,000	100,000	132,034	(32,034)	
Reserve for Fund Balance	-	(68,200)	-	(68,200)	
Total Other Sources and (Uses)	105,000	31,800	132,034	(100,234)	415%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 66,738	\$ -	\$ 92,761	\$ (92,761)	