

Monthly Financials



May 31, 2021

Monthly Financials

For the months ending May 31, 2021 and 2020

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

General Fund.....	\$	8,030,052
SPLOST VI.....	\$	1,177,832
SPLOST VII.....	\$	683,954
SPLOST Revenue Bond.....	\$	10,828,683
Hospital Bond.....	\$	1,887,770
Landfill Funds.....	\$	3,423,270
Development Authority.....	\$	751,828
Emergency 911 Account.....	\$	606,179
EMS.....	\$	207,849
Indigent Defense Fund.....	\$	12,863
Juvenile Supervision.....	\$	28,925
Habersham County Airport.....	\$	177,923
Total		<u>\$ 27,817,129</u>



Finance Department

31-May-21

TO: Board of County Commissioners

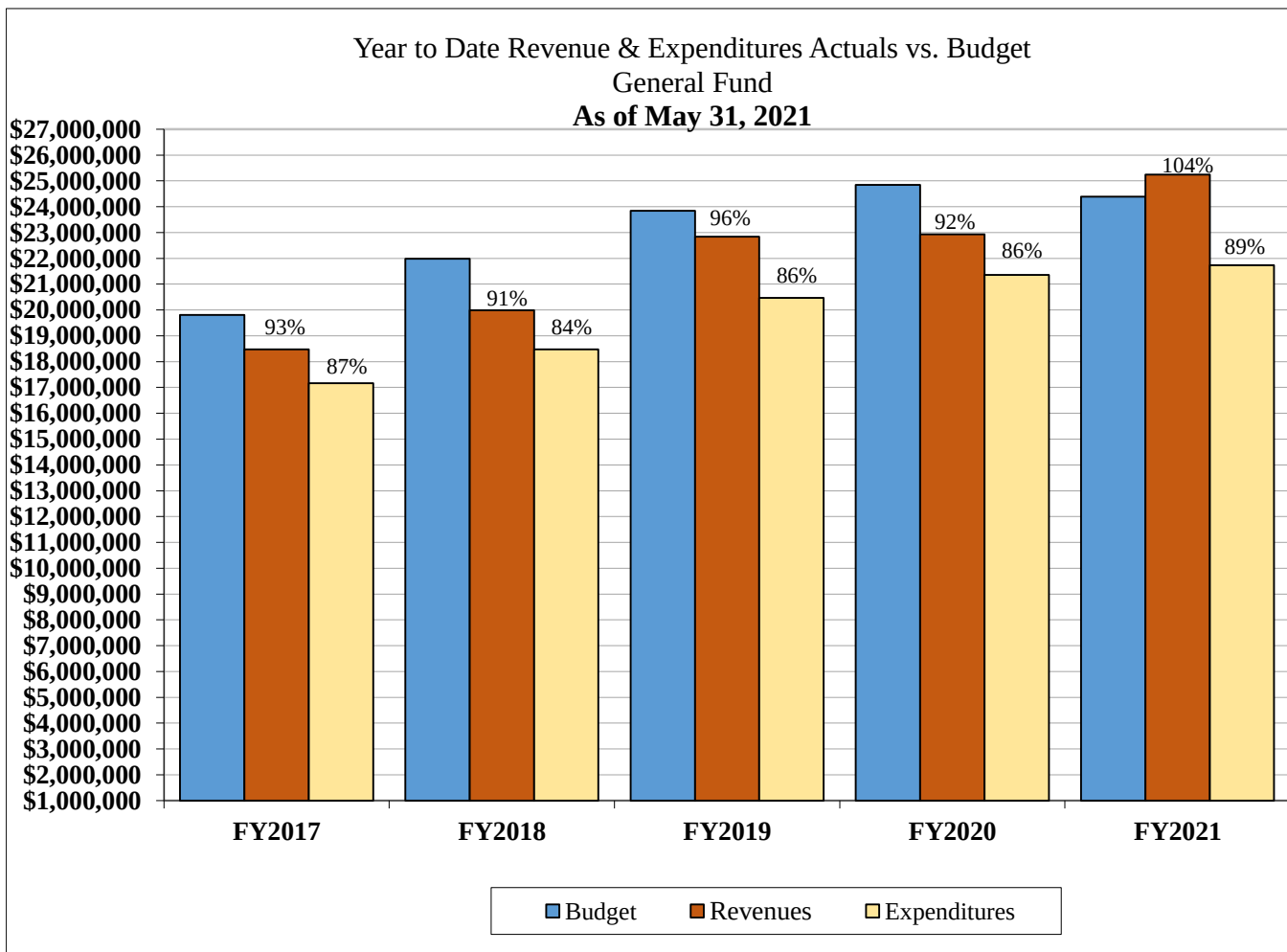
RE: Monthly Financial Summary – May 31, 2021 (unaudited)

Budget Comparison:

May year-to-date represent 91.7% of the Fiscal Year. Therefore, expenditures should be less than or equal to 91.7% of the FY21 Budget. While revenues should be at 91.7%.

Budget to Actual:

General Fund Revenues collected were 104% of the total budget revenues, while expenditures were at 89%



**Summary of Government wide Statement of Revenues,
Expenditures and Other Sources and Uses Summary
For the months ending May 31, 2021 and 2020**

	General Fund	Special Revenue	Enterprise Fund	Component Units	Total
Revenues					
Taxes	\$ 20,030,604	\$ 949,361	\$ -	\$ -	\$ 20,979,964
Building Permits	237,059	-	-	-	237,059
Other Permits	-	-	-	-	-
Fines, Fee & Forfeitures	986,745	275,975	-	-	1,262,720
Sheriff Services	276,965	-	-	-	276,965
Prisoner Board	-	-	-	-	-
Recreation Fees & Services	323,536	-	-	-	323,536
Collection Commissions	678,030	-	-	-	678,030
Other Charges For Services	216,439	2,515,457	1,950,441	-	4,682,337
Intergovernmental	2,034,874	604,613	285,312	-	2,924,799
Interest	49,275	38	29,796	521	79,630
Contributions	13,774	-	-	-	13,774
Rental Income	78,570	-	57,550	-	136,120
Miscellaneous	104,334	663,931	2,960	-	771,225
Total Revenues	25,030,203	5,009,376	2,326,059	521	32,366,159
Operating Expenditures					
General Government	6,170,360	48,691	-	-	6,219,051
Judicial	2,986,565	661,961	-	-	3,648,526
Public Safety	9,005,198	5,081,638	-	-	14,086,835
Recreation & Culture	846,201	-	-	-	846,201
Housing & Development	1,537,585	399,092	-	25,130	1,961,807
Enterprise	-	-	1,854,784	-	1,854,784
Total Operating Expenditures	20,545,908	6,191,382	1,854,784	25,130	28,617,204
Other Sources & (Uses)					
Transfer In	78,117	947,773	-	-	1,025,890
Transfer Out	(1,368,819)	(78,117)	-	-	(1,446,935)
Sale of Assets	47,500	-	-	132,034	179,534
Total Other Sources & (Uses)	(1,243,202)	869,656	-	132,034	(241,512)
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 3,241,093	\$ (312,350)	\$ 471,275	\$ 107,425	\$ -

General Fund

Statement of Revenues, Expenditures and Other Sources and Uses Summary

For the months ending May 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Of Budget Used
Revenues					
Taxes					
Property Taxes	\$ 13,928,722	\$ 14,378,938	\$ 14,450,810	\$ (71,872)	
Motor Vehicle Tax	2,019,522	1,268,570	2,025,910	(757,340)	
Mobile Home Tax	107,214	108,441	114,743	(6,302)	
Timber Tax	831	1,366	-	1,366	
Cost, Penalties, And Interst	48,380	85,000	38,146	46,854	
Intangible Tax	287,447	298,287	404,539	(106,252)	
Real Estate Transfer Tax	81,333	94,001	99,364	(5,363)	
Franchise Tax	46,461	63,600	5,380	58,220	
Insurance Premium Tax	2,121,831	2,227,922	2,256,009	(28,087)	
Alcohol Excise Tax	413,810	503,950	504,629	(679)	
Occupational Tax	128,000	131,471	130,047	1,424	
Other	470	8,000	1,026	6,974	
Total Taxes	19,184,022	19,169,546	20,030,604	(861,058)	104%
Building Permits	148,692	175,000	237,059	(62,059)	
Other Permits	-	-	-	-	
Fines, Fee & Forfeitures	985,657	1,079,674	986,745	92,929	
Sheriff Services	259,610	290,000	276,965	13,035	
Prisoner Board	413	-	-	-	
Recreation Fees & Services	300,388	552,000	323,536	228,464	
Collection Commissions	648,108	590,000	678,030	(88,030)	
Other Charges For Services	229,650	336,700	216,439	120,261	
Intergovernmental	870,757	1,215,605	2,034,874	(819,269)	
Interest	59,658	45,869	49,275	(3,406)	
Contributions	18,480	27,000	13,774	13,226	
Rental Income	71,626	83,873	78,570	5,303	
Miscellaneous	84,229	38,510	104,334	(65,824)	
Total Revenues	22,861,292	23,610,257	25,030,203	(1,419,947)	106%
General Government	5,771,888	7,220,066	6,170,360	1,049,706	
Judicial	2,756,962	3,325,719	2,986,565	339,154	
Public Safety	9,153,218	10,202,415	9,005,198	1,197,217	
Recreation & Culture	799,550	997,016	846,201	150,816	
Housing & Development	1,469,415	1,667,508	1,537,585	129,923	
Total Operating Expenditures	19,951,034	23,412,725	20,545,908	2,866,817	88%

General Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending May 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Of Budget Used
Other Sources & (Uses)					
Transfer Out - CIP Fund	(708,157)	(454,979)	(430,212)	(24,767)	
Transfer Out - E911 Fund	(542,564)	(513,209)	(470,442)	(42,767)	
Transfer Out - Senior Center	(152,454)	(121,257)	(111,152)	(10,105)	
Transfer Out - Transit	-	-	-	-	
Transfer In - Development Authority	-	-	-	-	
Transfer Out - SPLOST V	-	-	-	-	
Transfer Out - EMS	-	-	(357,012)	357,012	
Transfer In - Hotel/Motel	50,512	60,000	78,117	(18,117)	
Transfer In - Jail Fund	-	70,000	-	70,000	
Transfer In - Hospital Bond Tax	-	300,000	-	300,000	
Transfer In - Fund balance forward	-	-	-	-	
Transfer In - Sheriff Fund	-	-	-	-	
Sale of Assets	-	-	47,500	(47,500)	
Future Debt Service	-	-	-	-	
Fund Balance Forward	-	461,913	-	461,913	
Total Other Sources & (Uses)	(1,352,663)	(197,532)	(1,243,202)	1,045,670	629%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 1,557,594	\$ (0)	\$ 3,241,093	\$ (3,241,094)	

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending May 31, 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	628,688	758,883	810,986	(52,103)	
Materials and supplies	977	-	656	(656)	
Debt Service	115,444	392,113	111,056	281,057	
Capital Expenditures	9,165	-	29,500	(29,500)	
Total Countywide	\$ 818,167	\$ 1,225,206	\$ 1,029,182	\$ 225,524	84%
Commissioners					
Personal services	\$ 88,438	\$ 98,098	\$ 90,572	\$ 7,525	
Contract services	95,346	104,000	99,007	4,993	
Materials and supplies	11,001	9,500	7,494	2,006	
Capital	230	-	-	-	
Total Commissioners	\$ 195,015	\$ 211,598	\$ 197,073	\$ 14,524	93%
County Manager					
Personal services	\$ 189,291	\$ 266,034	\$ 232,332	\$ 33,702	
Contract services	4,172	7,900	3,952	3,948	
Materials and supplies	1,192	2,500	5,123	(2,623)	
Total County Manager	\$ 194,655	\$ 276,434	\$ 241,408	\$ 35,026	87%
Finance					
Personal services	\$ 274,674	\$ 285,995	\$ 227,179	\$ 58,816	
Contract services	3,702	7,060	2,872	4,188	
Materials and supplies	3,962	3,500	3,734	(234)	
Total Finance	\$ 282,339	\$ 296,555	\$ 233,785	\$ 62,770	79%
Human Resources					
Personal services	\$ 155,014	\$ 194,010	\$ 180,881	\$ 13,128	
Contract services	15,240	22,970	14,057	8,913	
Materials and supplies	2,039	3,600	1,733	1,867	
Total Human Resources	\$ 172,292	\$ 220,580	\$ 196,671	\$ 23,908	89%
Tax Commissioner					
Personal services	\$ 297,104	\$ 347,529	\$ 303,730	\$ 43,799	
Contract services	39,084	66,060	41,156	24,904	
Materials and supplies	6,188	4,500	(2,339)	6,839	
Total Tax Commissioner	\$ 342,376	\$ 418,089	\$ 342,547	\$ 75,543	82%
Tax Assessors					
Personal services	\$ 495,452	\$ 547,580	\$ 509,257	\$ 38,323	
Contract services	57,564	71,100	52,863	18,237	
Materials and supplies	5,753	8,000	4,053	3,947	
Total Tax Assessors	\$ 558,769	\$ 626,680	\$ 566,173	\$ 60,507	90%
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	\$ 64,674	\$ 71,894	\$ 66,605	\$ 5,289	
Contract services	1,492	3,070	739	2,331	
Materials and supplies	-	150	-	150	
Total County Clerk	\$ 66,166	\$ 75,114	\$ 67,344	\$ 7,770	90%

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending May 31, 2021 and 2020

Expenditures	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
General Government - Continued					
Elections & Registration					
Personal services	\$ 126,100	\$ 184,323	\$ 192,190	\$ (7,867)	
Contract services	16,107	35,000	31,057	3,943	
Materials and supplies	25,952	22,500	28,917	(6,417)	
Total Elections & Registration	\$ 168,159	\$ 241,823	\$ 252,164	\$ (10,341)	104%
Facilities Management					
Personal services	\$ 442,472	\$ 487,481	\$ 437,252	\$ 50,229	
Contract services	132,357	204,720	142,784	61,935	
Materials and supplies	164,211	216,492	139,345	77,147	
Capital	2,120	-	-	-	
Total Facilities Management	\$ 739,039	\$ 908,693	\$ 719,381	\$ 189,311	79%
Information Technology					
Personal services	\$ 203,964	\$ 224,722	\$ 214,185	\$ 10,536	
Contract services	142,877	207,771	186,995	20,776	
Materials and supplies	19,963	34,453	53,499	(19,046)	
Capital Expenditures	6,750	-	-	-	
Total Information Technology	\$ 373,554	\$ 466,946	\$ 454,679	\$ 12,266	97%
Fleet Services					
Personal services	\$ 263,242	\$ 308,184	\$ 266,543	\$ 41,641	
Contract services	51,117	89,900	53,916	35,984	
Materials and supplies	164,747	219,300	106,295	113,005	
Total Fleet Services	\$ 479,106	\$ 617,384	\$ 426,754	\$ 190,630	69%
Roads & Bridges					
Personal services	\$ 1,018,804	\$ 1,202,465	\$ 1,166,786	\$ 35,679	
Contract services	226,179	265,368	116,956	148,412	
Materials and supplies	127,160	157,750	157,810	(60)	
Capital outlay	7,000	-	-	-	
Total Roads & Bridges	\$ 1,379,142	\$ 1,625,583	\$ 1,441,552	\$ 184,031	89%
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	\$ 5,771,888	\$ 7,220,066	\$ 6,170,360	\$ 1,079,206	85%

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending May 31, 2021 and 2020

Expenditures	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Judicial					
Probate Court					
Personal services	\$ 188,160	\$ 216,958	\$ 192,433	\$ 24,526	
Contract services	11,001	11,550	4,645	6,905	
Materials and supplies	4,572	5,000	10,649	(5,649)	
Total Probate Court	\$ 203,733	\$ 233,508	\$ 207,727	\$ 25,782	89%
Magistrate Court					
Personal services	\$ 153,731	\$ 167,681	\$ 160,456	\$ 7,225	
Contract services	2,686	12,850	7,338	5,512	
Materials and supplies	1,024	1,600	-	1,600	
Total Magistrate Court	\$ 157,441	\$ 182,131	\$ 167,795	\$ 14,337	92%
Clerk of Court					
Personal services	\$ 595,023	\$ 668,608	\$ 609,288	\$ 59,321	
Contract services	45,661	55,200	45,670	9,530	
Materials and supplies	10,522	17,000	13,068	3,932	
Total Clerk of Court	\$ 651,206	\$ 740,808	\$ 668,025	\$ 72,783	90%
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	\$ 144,797	\$ 162,345	\$ 142,289	\$ 20,056	
Contract services	92,433	93,180	64,192	28,988	
Materials and supplies	1,610	2,000	1,524	476	
Total Superior Court	\$ 238,840	\$ 257,525	\$ 208,005	\$ 49,521	81%
District Attorney					
Personal services	\$ 66,864	\$ 77,812	\$ 69,285	\$ 8,527	
Contract services	195,421	358,466	369,487	(11,021)	
Materials and supplies	6,678	8,200	4,595	3,605	
Payment to other agencies	60,095	76,989	59,586	17,403	
Total District Attorney	\$ 329,059	\$ 521,467	\$ 502,953	\$ 18,514	96%
Public Defender					
Personal services	\$ 50,318	\$ 51,663	\$ 48,154	\$ 3,509	
Contract services	477,755	602,106	516,703	85,403	
Materials and supplies	18,328	21,750	18,047	3,703	
Total Public Defender	\$ 546,400	\$ 675,519	\$ 582,903	\$ 92,616	86%
Juvenile Court					
Personal services	\$ 155,968	\$ 172,415	\$ 161,897	\$ 10,518	
Contract services	76,914	98,830	77,915	20,915	
Materials and supplies	211	2,000	1,415	585	
Total Juvenile Court	\$ 233,092	\$ 273,245	\$ 241,226	\$ 32,018	88%
State Court					
Personal services	\$ 162,941	\$ 179,754	\$ 165,601	\$ 14,153	
Contract services	72,575	86,280	79,002	7,278	
Materials and supplies	9,167	10,066	9,167	899	
Total State Court	\$ 244,682	\$ 276,100	\$ 253,769	\$ 22,330	92%
Solicitor					
Personal services	\$ 139,421	\$ 151,916	\$ 143,804	\$ 8,112	
Materials and supplies	8,708	9,500	8,708	792	
Total Solicitor	\$ 148,130	\$ 161,416	\$ 152,512	\$ 8,903	94%
Total Judicial	\$ 2,756,962	\$ 3,325,719	\$ 2,986,565	\$ 339,154	90%

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending May 31, 2021 and 2020

Expenditures	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Public Safety					
Sheriff					
Personal services	\$ 2,895,757	\$ 3,223,852	\$ 3,072,454	\$ 151,397	
Contract services	266,562	314,834	260,675	54,159	
Materials and supplies	275,561	333,000	245,372	87,628	
Total Sheriff	\$ 3,437,880	\$ 3,871,686	\$ 3,578,501	\$ 293,185	92%
Jail					
Personal services	\$ 1,859,571	\$ 2,073,460	\$ 1,784,297	\$ 289,162	
Contract services	1,027,668	1,015,354	624,644	390,710	
Materials and supplies	338,612	344,500	336,282	8,218	
Capital Expenditures	-	-	-	-	
Total Jail	\$ 3,225,851	\$ 3,433,314	\$ 2,745,224	\$ 688,090	80%
Heat Unit					
Personal services	\$ 55,121	\$ 60,952	\$ 61,506	\$ (553)	
Contract services	-	1,700	-	1,700	
Materials and supplies	8,229	37,000	11,360	25,640	
Capital Outlay	-	-	-	-	
Total Heat Unit	\$ 63,350	\$ 99,652	\$ 72,866	\$ 26,787	73%
Animal Control					
Personal services	\$ 284,765	\$ 333,899	\$ 293,057	\$ 40,842	
Contract services	93,129	97,475	83,583	13,892	
Materials and supplies	33,915	46,500	31,605	14,895	
Total Animal Control	\$ 411,809	\$ 477,874	\$ 408,245	\$ 69,629	85%
Coroner					
Personal services	\$ 13,035	\$ 14,276	\$ 12,806	\$ 1,470	
Contract services	8,731	12,750	12,804	(54)	
Materials and supplies	1,930	2,700	1,368	1,332	
Total Coroner	\$ 23,696	\$ 29,726	\$ 26,978	\$ 2,748	91%
Fire Department					
Personal services	\$ 1,640,890	\$ 1,838,473	\$ 1,760,664	\$ 77,809	
Contract services	93,459	100,971	156,996	(56,025)	
Materials and supplies	130,019	158,522	134,047	24,475	
Total Fire Department	\$ 1,864,369	\$ 2,097,966	\$ 2,051,707	\$ 46,259	98%
Emergency Management					
Personal services	\$ 90,614	\$ 111,398	\$ 98,073	\$ 13,325	
Contract services	26,208	71,050	4,983	66,067	
Materials and supplies	9,441	9,750	17,691	(7,941)	
Total Emergency Management	\$ 126,264	\$ 192,198	\$ 120,747	\$ 71,450	63%
Emergency Medical Service					
Contract services	\$ -	\$ -	\$ -	\$ -	
Materials and supplies	-	-	930	(930)	
Payment to other agencies	-	-	-	-	
Total Emergency Medical Service	\$ -	\$ -	\$ 930	\$ (930)	0%
Total Public Safety	\$ 9,153,218	\$ 10,202,415	\$ 9,005,198	\$ 1,197,217	88%

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending May 31, 2021 and 2020

Expenditures	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Recreation and Culture					
Recreation Department					
Personal services	\$ 420,580	\$ 496,016	\$ 438,443	\$ 57,573	
Contract services	139,420	198,200	146,583	51,617	
Materials and supplies	239,525	294,800	253,481	41,319	
Special Programs	24	8,000	7,693	307	
Total Recreation Department	\$ 799,550	\$ 997,016	\$ 846,201	\$ 150,816	85%
Housing & Development					
Planning & Development					
Personal services	\$ 422,088	\$ 461,698	\$ 429,708	\$ 31,990	
Contract services	26,319	37,905	22,260	15,645	
Materials and supplies	13,532	15,290	12,321	2,969	
Total Planning & Development	\$ 461,938	\$ 514,893	\$ 464,289	\$ 50,604	90%
Planning Commission					
Contract services	\$ 2,769	\$ 4,900	\$ 3,426	\$ 1,474	
Materials and supplies	-	-	-	-	
Total Building Department	\$ 2,769	\$ 4,900	\$ 3,426	\$ 1,474	70%
Extension Services					
Personal services	\$ 25,729	\$ 27,933	\$ 24,722	\$ 3,212	
Contract services	51,933	81,059	59,537	21,522	
Materials and supplies	8,939	12,700	8,298	4,402	
Total Extension Services	\$ 86,601	\$ 121,692	\$ 92,556	\$ 29,136	76%
Independent Agencies					
Board Of Education	\$ 306,676	\$ 369,000	\$ 365,195	\$ 3,805	
Mental Health	26,300	30,000	30,000	-	
Soque River Watershed Association	1,000	5,000	-	5,000	
Legacy Link	11,450	11,450	11,450	-	
County Health Department	182,222	198,788	167,722	31,066	
Family & Children Services	65,974	87,300	56,160	31,140	
Library System	316,825	316,825	339,126	(22,301)	
Forestry Commission	7,660	7,660	7,660	-	
Total Independent Agencies	\$ 918,108	\$ 1,026,023	\$ 977,314	\$ 48,709	95%
Total Housing & Development	\$ 1,469,415	\$ 1,667,508	\$ 1,537,585	\$ 129,923	92%
Total General Fund	\$ 19,951,034	\$ 23,412,725	\$ 20,545,908	\$ 2,896,317	88%

Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending May 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
	Jail Fund				
Fines, fee & forfeitures	\$ 104,926	\$ 129,740	\$ 91,357	\$ 38,383	
Total Revenues	104,926	129,740	91,357	38,383	70%
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)	
Appropriated Fund Balance	-	40,260	-	40,260	
Total Other Sources and (Uses)	-	(29,740)	-	(29,740)	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 44,022	\$ -	\$ 91,357	\$ (91,357)	
Revenues					
	Inmate Welfare				
Fines, fee & forfeitures	\$ 31,598	\$ 40,751	\$ -	\$ 40,751	
Interest	-	-	-	-	
Total Revenues	31,598	40,751	-	40,751	0%
Expenditures					
Supplies	11,968	40,751	-	40,751	
Capital Outlay	9,245	-	-	-	
Total Expenditures	21,213	40,751	-	40,751	0%
Other Sources and (Uses)					
Appropriated Fund Balance	-	-	-	-	
Total Other Sources and (Uses)	-	-	-	-	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 10,385	\$ -	\$ -	\$ -	
Revenues					
	Law Library				
Fines, fee & forfeitures	\$ 27,789	\$ 23,200	\$ 15,691	\$ 7,509	
Interest	1,467	-	38	(38)	
Total Revenues	29,256	23,200	15,730	7,470	68%
Expenditures					
Personal Service	3,300	-	1,800	(1,800)	
Materials & Supplies	16,038	6,000	9,303	(3,303)	
Capital Expenditure	-	-	6,252	(6,252)	
Total Expenditures	19,338	6,000	17,355	(11,355)	289%
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	\$		(1,626)	\$ 1,626	

Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending May 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
	Senior Center				
Federal/State Grants	\$ 261,736	\$ 357,312	\$ 205,279	152,033	
Client Contributions	9,604	9,800	12,363	(2,563)	
Other	52,697	46,500	55,998	(9,498)	
Total Revenues	324,037	413,612	273,640	139,972	66%
Expenditures					
Personal Service	270,045	328,999	298,163	30,835	
Contracted Service	-	800	45	755	
Operating Service	92,801	307,654	81,734	225,920	
Capital Expenditures	-	-	19,150		
Total Expenditures	362,846	637,453	399,092	257,511	63%
Other Sources and (Uses)					
Transfer In (Out) to General Fund	167,700	121,257	111,152	10,105	
Fund Balance Forward	-	100,000	-	100,000	
Total Other Sources and (Uses)	167,700	221,257	111,152	110,105	50%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 128,891	\$ (2,584)	\$ (14,300)	\$ (7,434)	
Revenues					
	Hotel/Motel Tax				
Taxes	\$ 74,655	\$ 100,000	\$ 121,882	\$ (21,882)	
Total Revenues	74,655	100,000	121,882	(21,882)	122%
Expenditures					
Payment to Other Agencies	29,778	40,000	48,691	(8,691)	
Total Expenditures	29,778	40,000	48,691	(8,691)	122%
Other Sources and (Uses)					
Transfer Out to General Fund	(50,512)	(60,000)	(78,117)	18,117	
Total Other Sources and (Uses)	(50,512)	(60,000)	(78,117)	18,117	130%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (5,635)	\$ -	\$ (4,926)	\$ 4,926	

Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending May 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental Grant	\$ 137,394	\$ 202,895	\$ 96,003	\$ 106,892	
Fines, fee & forfeitures	12,014	23,815	23,011	804	
Other	-	-	-	-	
Total Revenues	149,408	226,710	119,014	107,696	52%
Judicial	224,267	237,725	233,727	3,998	
Total Expenditures	224,267	237,725	233,727	3,998	98%
Other Sources and (Uses)					
Transfer In DATE	7,333	10,000	9,167	833	
Total Other Sources and (Uses)	7,333	10,000	9,167	833	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (67,525)	\$ (1,015)	\$ (105,547)	\$ 104,531	
Revenues					
Fines, fee & forfeitures	\$ 126,608	\$ 158,500	\$ 145,916	\$ 12,584	
Intergovernmental Grant	398,747	460,793	184,060	276,733	
Other	458	-	5,178	(5,178)	
Total Revenues	525,814	619,293	335,154	284,139	54%
Judicial	550,504	636,885	410,879	226,006	
Total Expenditures	550,504	636,885	410,879	226,006	65%
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	\$ (24,691)	\$ (1,394)	\$ (75,725)	\$ 74,331	

Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending May 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21 E-911	Variance	Percentage Of Budget Used
Revenues					
Charges for Services	\$ 671,111	\$ 804,000	\$ 624,903	\$ 179,097	
Intergovernmental	-	39,200	40,519	(1,319)	
Interest	-	-	-	-	
Other	4,307	1,500	5,525	(4,025)	
Total Revenues	675,417	844,700	670,947	173,753	79%
Expenditures					
Personal Services	898,238	1,102,441	867,184	235,257	
Contracted Services	239,541	383,698	347,336	36,362	
Supplies	26,236	29,200	16,290	12,910	
Capital Outlay	-	4,500	2,012	2,488	
Debt Service	43,149	47,072	43,149	3,923	
Total Expenditures	1,207,164	1,566,911	1,275,971	290,939	81%
Other Sources and (Uses)					
Debt Proceeds	-	-	-	-	
Appropriated Fund Balance	-	200,000	-	200,000	
Transfers In General Fund	542,564	513,209	470,442	42,767	
Total Other Sources and (Uses)	542,564	713,209	470,442	242,767	66%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 10,817	\$ (9,002)	\$ (134,583)	\$ 125,581	

Revenues	Emergency Medical Services				
Taxes	\$ 783,194	\$ 849,660	\$ 827,479	22,181	
EMS Billed Services	2,063,145	2,180,000	1,878,191	301,809	
Grants	77,291	115,000	78,752	36,248	
Other	-	-	597,230	(597,230)	
Total Revenues	2,923,629	3,144,660	3,381,653	(236,993)	108%
Expenditures					
Salaries and Benefits	2,207,874	2,708,590	2,364,310	344,279	
Contracted Service	236,329	312,633	281,144	31,489	
Operating Service	227,970	242,500	199,916	42,584	
Capital	-	15,000	960,295	(945,295)	
Co. Subsidy to Hab Med Ctr	-	-	-	-	
Total Expenditures	2,672,174	3,278,723	3,805,666	(526,943)	116%
Other Sources and (Uses)					
Transfer in from General Fund	-	-	357,012	(357,012)	
Appropriated Fund Balance	-	114,921	-	114,921	
Total Other Sources and (Uses)	-	114,921	357,012	(242,091)	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And	\$ 251,455	\$ (19,142)	\$ (67,000)	\$ 47,859	

Capital Improvements Fund
Statement of Revenues, Expenditures and Other Uses Summary
For the months ending May 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Interest	\$ 1,054	\$ -	\$ 15	\$ (15)	
Total Revenues	1,054	-	15	(15)	0%
Expenditures					
Capital Outlay	677,949	454,979	1,062,228	(607,249)	
Total Expenditures	677,949	454,979	1,062,228	(607,249)	233%
Other Sources and (Uses)					
Transfers In - General Fund	692,912	454,979	430,212	24,767	
Issuance of Capital Leases	642,261	-	-	-	
Total Other Sources and (Uses)	1,335,173	454,979	430,212	24,767	95%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 658,278	\$ -	\$ (632,000)	\$ 632,000	

Hospital Debt Service Fund

Statement of Revenues, Expenditures and Other Sources and Uses Summary

For the months ending May 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Taxes	\$ 1,439,941	\$ 1,519,195	\$ 1,478,504	\$ 40,691	
Other Revenue	237,446	-	226,625	(226,625)	
Total Revenues	1,677,387	1,519,195	1,705,129	(185,934)	112%
Expenditures					
Fees	7,345	5,000	5,413	\$ (413)	
Debt Service Interest	1,629,462	1,317,493	1,549,847	(232,354)	
Debt Service Principal	1,187,812	1,000,000	1,000,000	-	
Total Expenditures	2,824,619	2,322,493	2,555,260	(232,767)	110%
Other Sources and (Uses)					
SPLOST VI	1,250,473	903,306	1,308,157	(404,851)	
Transfer to Gen Fund	-	(300,000)	-	(300,000)	
Appropriated Fund Balance	-	199,992	-	199,992	
Total Other Sources and (Uses)	1,250,473	803,298	1,308,157	(504,859)	163%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 103,241	\$ -	\$ 458,026	\$ (458,026)	

SPLOST VI Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending May 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
SPLOST VI	\$ 6,252,362	\$ -	\$ 6,199,274	\$ (6,199,274)	
Interest	16,381	-	369	(369)	
Intergovernmental	2,803,064	-	2,418,846	(2,418,846)	
Total Revenues	9,071,807	-	8,618,488	(8,618,488)	0%
Expenditures					
Personal Services	99,387	-	71,341	(71,341)	
Supplies	167	-	162	(162)	
Capital Outlay	6,635,730	-	4,494,336	(4,494,336)	
Intergovernmental	1,891,965	-	1,751,280	(1,751,280)	
Total Expenditures	8,627,248	-	6,317,119	(6,317,119)	0%
Other Sources and (Uses)					
Transfer In (Out) Hospital Debt Service	(1,250,473)	-	(1,203,990)	1,203,990	
Total Other Sources and (Uses)	(1,250,473)	-	(1,203,990)	1,203,990	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (805,913)	\$ -	\$ 1,097,379	\$ (1,097,379)	

SPLOST VII Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending May 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
SPLOST VII	\$ -	\$ -	\$ 683,954	\$ (683,954)	
Interest	-	-	-	-	
Intergovernmental	-	-	-	-	
Total Revenues	-	-	683,954	(683,954)	0%
Expenditures					
Personal Services		-		-	
Supplies		-		-	
Capital Outlay		-	-	-	
Intergovernmental		-	187,271	(187,271)	
Total Expenditures	-	-	187,271	(187,271)	0%
Other Sources and (Uses)					
Transfer In (Out) Hospital Debt Service		-	(104,167)	104,167	
Total Other Sources and (Uses)	-	-	(104,167)	104,167	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ -	\$ -	\$ 392,516	\$ (392,516)	

Landfill Fund
Statement of Revenues, Expenses and Other Sources and Uses Summary
For the months ending May 31, 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	1,621,050	1,996,426	1,594,911	401,515	
Interest	24,231	40,000	29,782	10,218	
Micellaneous	30	-	1,950	(1,950)	
Total Revenues	1,645,311	2,056,426	1,766,910	289,516	86%
Expenses					
Cost Of Sales And Services	501,597	910,640	962,585	(51,945)	
Personal Services	409,559	506,653	435,439	71,214	
Depreciation	-	350,000	-	350,000	
Debt Service	15,461	215,721	10,117	205,604	
Total Expenses	926,618	1,983,014	1,408,141	574,873	71%
Non-operating Revenues (Expenses)					
Proceeds From Sale of Assets	130,000	-	-	-	
Fund Balance Forward	-	(77,021)	-	(77,021)	
Total Non-operating Revenues (Expenses)	130,000	(77,021)	-	(77,021)	0%
 Change in Net Position	 \$ 848,694	 \$ (3,609)	 \$ 358,770	 \$ (362,379)	

Transit Fund
Statement of Revenues, Expenses and Other Sources Summary
For the months ending May 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	\$ 47,042	\$ 118,048	\$ 115,045	\$ 3,003	
Charges For Sales and Services	30,904	6,000	4,888	1,113	
Total Revenues	77,946	124,048	119,932	4,116	97%
Expenses					
Cost Of Sales And Services	21,134	36,354	23,573	12,781	
Personal Services	85,878	88,397	90,091	(1,694)	
Depreciation	-	-	-	-	
Capital Expenses	-	-	5,525	(5,525)	
Total Expenses	107,012	124,751	119,189	5,562	96%
Other Sources and (Uses)					
Insurance Proceeds	2,925	-	-	-	
Transfer In (Out) General Funds	-	-	-	-	
Total Other Sources and (Uses)	2,925	-	-	-	0%
Change in Net Position	\$ (26,141)	\$ (703)	\$ 744	\$ (1,447)	

Airport Fund
Statement of Revenues, Expenses and Other Sources Summary
For the months ending May 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	\$ -	\$ -	\$ 30,000	(30,000)	
Fuel Sales	289,341	317,772	350,643	(32,871)	
Interest	33	50	14	36	
Airport Hangar Rent	38,000	42,000	37,750	4,250.00	
Penalty Fee	-	-	40	(40.00)	
Airport Rent	18,871	21,600	19,800	1,800	
Reimbursement of Utilities	1,493	600	500	100	
Other Revenue	2,053	-	470	(470)	
Total Revenues	349,791	382,022	439,217	(57,195)	115%
Expenses					
Personal Services	9,738	8,754	3,680	5,073	
Contracted Services	95,926	105,656	95,975	9,681	
Airport Fuel	200,882	217,920	197,498	20,422	
Supplies	16,384	14,000	9,688	4,312	
Special Events	-	1,000	-	1,000	
Depreciation	-	-	-	-	
Capital Expenses	60,241	11,000	20,614	(9,614)	
Debt Service	-	-	-	-	
Total Expenses	383,171	358,330	327,455	30,875	91%
Other Sources and (Uses)					
Transfer in (Out) Gen Capital Asset	-	-	-	-	
Transfer in SPLOST VI	-	-	-	-	
Transfer In (Out) Other Fund	-	-	-	-	
Appropriated Fund Balance	-	(23,779)	-	(23,779)	
Total Other Sources and (Uses)	-	(23,779)	-	(23,779)	0%
Change in Net Position	\$ (33,380)	\$ (87)	\$ 111,762	\$ (111,849)	

Development Authority Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending May 31, 2021 and 2020

	Actual FY20	Budget FY21	Actual FY21	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	\$ -	\$ -	\$ -	-	
Interest	8,999	12,000	521	11,479	
Rent	-	-	-	-	
Micellaneous	-	-	-	-	
Total Revenues	9,085	12,000	521	11,479	4%
Expenditures					
Contracted Services	21,162	23,800	24,290	(490)	
Materials & Supplies	970	-	840	(840)	
Capital Outlay	24,144	20,000	-	20,000	
Total Expenditures	46,276	43,800	25,130	18,670	57%
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	\$ 67,809	\$ -	\$ 107,425	\$ (107,425)	