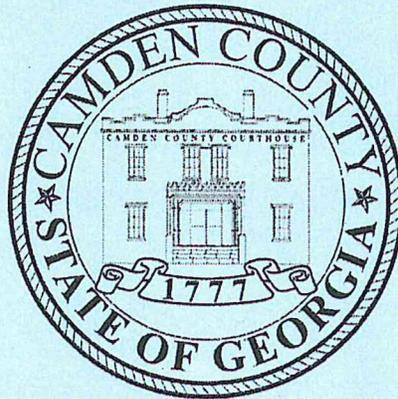


CAMDEN COUNTY
BOARD OF COMMISSIONERS

QUARTERLY FINANCIAL REVIEW
PERIOD ENDING **September 30, 2013**
FISCAL YEAR 2014





Board of County Commissioners

Office of Finance & Budget

P.O. Box 99/200 East 4th Street • Woodbine, GA 31569

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October 22, 2013

The Chairman and Members
Board of County Commissioners
Camden County, Georgia

Re: Financial Condition – September 30, 2013
Fiscal Year 2014

The first quarter report of the financial condition for the County is submitted for your information and review. The following executive summary provides an overview of the County's financial condition through September 30, 2013. Included, are individual analyzed reports that will assist you in reviewing the activity for the first quarter of fiscal year 2014. This report reflects the actual collections and disbursements, prior year comparison, and the averages. In addition, the current cash balances are provided. Average collections and disbursements can show where we may be faced with unequal revenue or cash flow situations during the fiscal year. Unequal or uncollectible revenues, as well as unforeseen expenditures, require that we maintain adequate fund balances/equities to remain fiscally responsible and stable in the financial management of Camden County. I feel that Camden County has made great strides in this area over the last five years.

This review will only include five major funds - General, Curbside Collection, Emergency Telephone System, Unincorporated Tax District, and Solid Waste. In addition, there is a special review of the SPLOST #6 and SPLOST #7 programs as they relate to collections and disbursements for program projects. There are many funds that the County maintains for official financial records. Jail Construction and Staffing, Impact Fees, and Capital Improvements are just a few. The individual activity of these funds, while important, is limited in scope and very specific as to the type of expenditures allowed and would not have a significant impact on the results or the overall financial condition of the County. The funds of Emergency Telephone and Unincorporated Tax District are special revenue funds and as such are not available for general fund use. However, their individual activities are important to note since they impact citizens through fees or taxes.

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General Fund : The total actual revenues collected through September are approximately \$2.22 million or 8.8% of total budget as compared with 25% expected year to date (these figures can be seen on the first page of the enclosed statements). The normal average revenue per month is \$2,099,647 as budgeted and is also reflected on page 1. The largest portion of the individual budgeted revenues, property taxes (59.4%), is well under our targeted budget at this point in time, at 1.7%. The overall tax collections are very low at this time and are basically non-existent, given the current time frame. The tax bills will be due December 12, 2013, which is almost the same date as last year. I expect approximately 80% of the tax collections to be paid by that time and should reflect an on target budget comparison for the mid-year report.

Following are a few other major impacts of high and low revenues for this quarter. Local option sales taxes appear to be under at this time by \$303,050, but that is only due to the fact that the taxes are collected and disbursed by the State at least one month after the actual collection period. At this time, these LOST taxes are slightly higher than this same time reported for last year. By the end of the fiscal year, I expect these taxes should meet the estimated budget. Overall, constitutional offices are slightly under (\$94,306) the expected collections at this time. This is due mostly to timing issues for collections and not to the expected collections by year end and this is almost the same at this same time last year. Service Charges are under at this time (\$78,109). However, tax collection fees have not began this fiscal year, which make up approximately 46% of the total for this revenue source. The other financing sources budget consists only of the fund balance at this point. We received some minor revenues collected for surplus equipment. I expect that we will use approximately \$1.2 million of the estimated \$2.1 million fund balance that was used to balance the adopted budget. On a positive note, the prior year tax collections are at 55.4% of the total annual budget. As the current year tax bills are collected, I feel we will exceed this total estimated budget. This will help to offset any unexpected revenue shortfalls during the year.

Of the total budgeted revenues, 91.3%, \$22.9 million is from operating type sources and only 8.7% or \$2.2 million is from non-operating sources such as reimbursements, grants, transfers in from other funds, and fund balance. We should be cautious and always minimize the use of non-operating revenues to fund normal operating expenses. It is at the Board of Commissioner's discretion to use these types of funds, but any significant decline in normal expected operating revenues for the current year will only enhance the dependency on these funding sources.

Due to the timing of the taxes being billed this fiscal year and the current established fund balance, I do not expect to borrow any funding for daily operations this fiscal year. At this reporting period, I expect that all revenues by source category will at least meet current projections for this fiscal year. Keep in mind that sharp declines may happen at any time when bankruptcies are filed reducing expected tax revenues. I continue to work closely with both the Tax Assessor and Tax Commissioner to monitor current tax collection activities, bankruptcies, digest changes, or any discrepancies during the collection period.

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Expenses for the general fund through September are approximately \$5.9 million or 23.4% of the total budget compared with 25% expected year to date (these figures can be seen on page 3 and page 4 of the enclosed statements). The normal average expenditures per month of \$1.9 million are reflected on page 4 of the enclosed reports. By using this as a basis, we can see that we have just over 3 months of cash on hand to cover expenditures at the end of September (see page 11). The general fund expense budget, in total, is under at this time, by approximately \$395,300. This is due mostly to the larger budgets such as the Sheriff, EMS, Public Works, and Special Appropriations making minimum purchases early in the budget cycle until the tax collections can be received.

Of the total budgeted expenditures, 96.4% or \$24.3 million is from operating type revenue sources and only 3.6% or \$912,000 is from non-operating expenses such as special projects, transfers between funds, and lease and bond payments. If we look closer from an expenditure type standpoint, administration, which includes health benefits for all employees, property insurance, tax commissioner, and facilities maintenance, create approximately 32.6% of the total current expenditures and while slightly over budget for this reporting date, is due to paying property and liability insurance as well as worker's compensation early in the fiscal year. Public safety comprises 41.2% of the total annual budget. This expense type is slightly under the expected budget at this time at 23.1%. The courts make up 9.2% of the total budget and are at 22.3% of their annual budget. The other large portion of the annual budget is public works at 6.8%. They are also well under budget at this time at 22.2%.

At this time, I anticipate that the majority of departments will be at or below their approved budgets by the fiscal year end. Most departments operate well within their expected budgets during the fiscal year and some are even well under budget at this time and will be throughout the year. However, there are some exceptions to this norm. There are only three departments at this time that are over their current budgets. Worker's Comp insurance premium has been paid ahead for this year and so reflects the line item at 66.1% to date, but this amount is well under budget for the entire year. Insurance (property and liability) was paid for the entire year in July which reflects on the bottom line over budget at this time at 73.8%, but this amount is well under budget for the entire year. In addition, Mosquito Control is slightly over at this time due to ordering chemicals early in the fiscal year, but will average out as the temperatures relax into fall and winter.

On a positive note, there are many budgets that are under their current budget and some that are well under budget, for this reporting period. Here are the most significant ones. The health budget is under 20% to date or approximately \$187,100. The other larger budgets are in Public Safety. The Sheriff's budgets are under at this time by just over \$138,300. It was due mostly to delaying some hiring budgeted positions through attrition and related savings in benefits and training. EMS is under budget by approximately \$73,200. It was due mostly to postponed hiring budgeted positions by attrition and related savings in benefits and training. The Road Department would normally be under at this time in anticipation of the normal rain cycles in the future of this fiscal year. They are currently under at \$37,300. What does all of this mean? The bottom line is that by combining the actual revenues and expenses through September, it reflects that we are under funded by \$3.7 million. This is not an unusual event at

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this time of the fiscal year due to the largest portion of the revenues, property taxes, will not be reflected until the second quarter. Last year for the same time frame we were in a deficit position of \$3.9 million. The expenditures by type report, on page 6, reflects a 1.4% increase at this same time period from last year. This is a good comparison to see how the bulk of expenses are trending from year to year. With the reductions in the budget over the last few years, this report can indicate where there may be some disparity with the trend or budget. The actual usable cash balance in the general fund checking account at September 30, 2013 was \$7,216,547.86. This is over a \$1.8 million increase in positive cash flow position compared to last year at this same time.

Curbside Fund : Total revenues are \$195,188 or 23.4% of total budget, through September, as compared with 25% expected year to date. These figures can be seen on page 7 page of the enclosed statements. The largest portion of the revenue budget is the garbage collection fees (94.8%). The actual collections reflect that the first quarter is very slightly under the expected budget to date. I do not feel that this is a problem at this time and should average out by fiscal year end. Of the total budgeted revenues, 98.8% or \$823,600 is from operating type sources. Non-operating sources such as interest and transfers in from other funds are only 1.2% or \$10,100. The Non-operating budget includes \$10,000 from fund balance for the adopted budget. However, I do not foresee having to use any of this amount during the current fiscal year.

Expenses through September are \$175,822 or 21.1% of the total budget compared with 25% expected year to date. These figures can also be seen on page 7. The normal average expenditures per month of \$58,607 are reflected here as well. The checking account balance ending September 30, 2013 was \$564,154.28. This amount reflects an increase in cash of almost \$144,300 over last year. This is due mostly to the extra billings as the billing policy changed last year from arrears to prepay. By using this as a basis, we can reason that we have approximately nine and one half months of cash on hand to cover expenditures at the end of September, as reflected on page 11. I feel that the curbside fund will be slightly under budget by fiscal year end.

The balance sheet is not in the normal discussions for the quarterly reports. I reported this same time last year that the outstanding accounts receivable balance was still over \$241,000. As Adam continues to the collection efforts to get the accounts receivable under control, the total continues to drop. The balance, \$151,400 now stands at less than a third of what it was just two years ago. I will continue to monitor the outstanding receivables throughout the year.

Emergency Telephone : Total revenues collected through September are \$55,047 or 5.1% of the total budget compared with 25% expected year to date. These figures can be seen on page 8 on the enclosed statements. The key revenue sources of this fund are the 911 fees. The telephone fees continue to decline and the cell phone fees are in decline as well from previous years. As we have additional collections from the State and VoIP fees The fees collected by

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the State for cell phones is distributed to the County once a year in October. The VoIP fees will start being collected in October as well. The revenues appear to be very low at this time as one of the largest vendors, AT&T, will not have their quarterly payment for this fund until October. I will have a better idea of the outlook for the fiscal year by the mid-year report as to how the actual revenues will end up with the new and expected collections in October.

Expenses through September are \$228,894 or 21.1% of the total budget compared with 25% expected year to date. These figures can also be seen on page 8. The normal average expenditures per month are \$76,298. Expenses are coming in as expected for this reporting period. The checking account balance ending September 30, 2013 was \$265,478.05. By using this as a basis, we can reason that we have approximately three and one half months of cash on hand to cover expenditures at the end of September. We have been careful over the years to slowly build the fund balance up for three main goals. To make the fund self supporting, to acquire dollars for a building, and to readdress the entire County. I expect all budgeted revenues and expenses to be on target by the end of the fiscal year.

Unincorporated Service District : Total revenues collected through September are \$25,121 or 2.5% at this time as compared to 25% expected to date. However, these amounts are appropriate with the annual budget based on the two largest portions of the revenues to date. Specifically, property taxes and insurance premiums taxes will not be collected until October, November, and December. These figures can be seen on page 9 of the enclosed statements. The largest portion of the budgeted revenues, insurance premiums tax (70.9%), will not be reflected until the second quarter's report. I expect that all revenues by source will either meet or exceed budgeted projections at this time.

Expenses through September are \$241,645 or 24.2% of the total budget compared with 25% expected year to date. These figures can also be seen on page 9. The normal average expenditures per month are \$80,548. The checking account balance ending September 30, 2013 had a negative balance of \$42,043.15. This was due to purchasing the two tankers last year and waiting on the two major current revenue sources. By using the current bank account balance as a basis, we can assume that we have approximately 0 months of cash on hand to cover expenditures at the end of September. Just for information, the insurance premiums tax was received in October for approximately \$38,000 more than budgeted. I do not anticipate any conflicts with the projected expense budget at this time.

Solid Waste Fund : The total revenues collected through September 30, 2013 are \$1,011,680 or 19.7% of the total budgeted as compared with 25% expected to date (these figures can be seen on page 10 on the enclosed statements). The actual collections for the landfills have increased over almost \$200,000 over last year's collections. Of the total budgeted revenues, 68.1% or \$3.5 million is from operating type sources and 31.9% or \$1.6 million is from non-operating sources such as interest and retained earnings (fund balance). I will continue to monitor this situation for further development in revenues and possible new tonnage collection.

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Expenditures through September are \$898,250 or 17.5% of the total budget compared with 25% expected year to date. These figures can also be seen on page 11. The five largest expenses for this reporting period were for salaries and health benefits, cell construction, reserves for closure and post-closure, depreciation, and bond payments. All categories were well within the budget target of 25% with the exception of closure reserves. These funds, while not physically transferred, were estimated based on known criteria and will have to be placed into the CD for the closure and post-closure fund reserve in the future. The normal average expenditures per month are \$299,417. I do not see any reason, at this reporting period, why all expenditures should not fall within budget by fiscal year end. The checking account balance ending September 30, 2013 was \$928,819.13, which is approximately \$600,000 less as compared to this same time last year. This is due to providing funding for the cell construction internally. By using the average monthly expenses as a basis, we can reason that we have just over three months of cash on hand to cover expenditures at the end of September.

We were able to get our engineers to adjust the set aside for closure and post-closure to lower amounts based on the new projections for longevity of the sites. The current liability for the closure and post closure costs at both sites is \$6.9 million. The current balance in the CD is \$6.7 million. It seems that most of the crisis is passing as the economic capabilities of the landfill are beginning to return to a more normal pattern. I will continue to monitor this fund and bring to you any changes that would create a negative impact in this fund in the future. At this report period, I see no reason for the budget for revenues or expenses to not be on target by year end.

SPLOST #6 Fund : The overall collections for SPLOST #6 are obviously down from the original referendum passed by the voters. The final collections were \$42.9 million, which was \$27 million less than the referendum. The two SPLOST charts reflect the actual collections for the new estimated budget as well as the current projects, their budgets, and expenditures to date. Project budgets have been adjusted to reflect the last updated estimates adopted on May 15, 2012 as we strived to collect as much of the expected referendum as possible. The cities are still spending their shares of the SPLOST, approximately \$7.9 million remaining. The PSA is complete on their current allotment. With the exception of the renovations for the Jail (\$2.2 million) and reimbursements for Colerain Road engineering, all County SPLOST activities have been mostly completed.

SPLOST #7 Fund : The overall collections for SPLOST #7 (only two months) is \$1.2 million to date. No disbursements have been made at this point. However, one purchase order for IBM on the County-Wide Data Sharing System project has been issued. No expenses will be incurred for projects other than the top tier projects for county wide projects will be completed until all projects have been fully funded. I expect this to be approximately June 2014. Then all monies received after that will be divided to all the entities by the appropriate formula as in the intergovernmental agreement. The separate, SPLOST #7 bank account had \$1,153,838.95 at the end of September 30, 2013.

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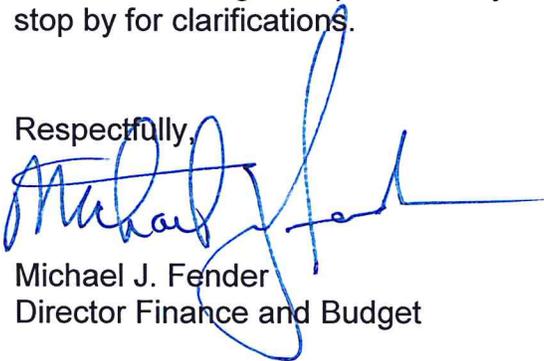
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You will find the individual projections for fund balances and cash balances through the end of the current fiscal year on page 12. The final projected balances are based on the expected revenues and expenses for the remainder of the fiscal year. These balances begin with the known balances for July 1, 2013 (fund balances) and July 1, 2013 (cash balances). All funds should be reviewed for any possible savings that may lead to additional cash accumulation for fiscal year end. We need to be prepared for tough times until a real economic recovery can be truly recognized. While we have positive signs in the State wide economy, it could be another year before we realize the affects locally. The additional charts on page 13 reflect a comparison to the past years of audited fund balance for the general fund and solid waste fund. I have also provided you with audited cash comparison for the general fund, based on actual cash at the end of June 30 of each fiscal year. The key in comparing these charts is to note the upward trend from FY 2009 to FY 2013 and the rebuilding of both fund balance and cash through FY 2013. With the close of FY 2013, we will have a fund balance over \$10 million. The balance reflected in the charts only has the unassigned or usable fund balance. Notice the difference in the last two fiscal years in cash is almost as high as the fund balance. This has been a work in progress over the last several years and at over \$10 million, it is the highest cash balance in the general fund that the County has ever had.

Since this is the first report of the fiscal year, some of this information may appear to be insignificant. However, please review the individual performance by fund in this report. This report is important and should be read in its entirety for an accurate and complete review at this time of the budget sequence. If you have any questions, please do not hesitate to call me or stop by for clarifications.

Respectfully,



Michael J. Fender
Director Finance and Budget

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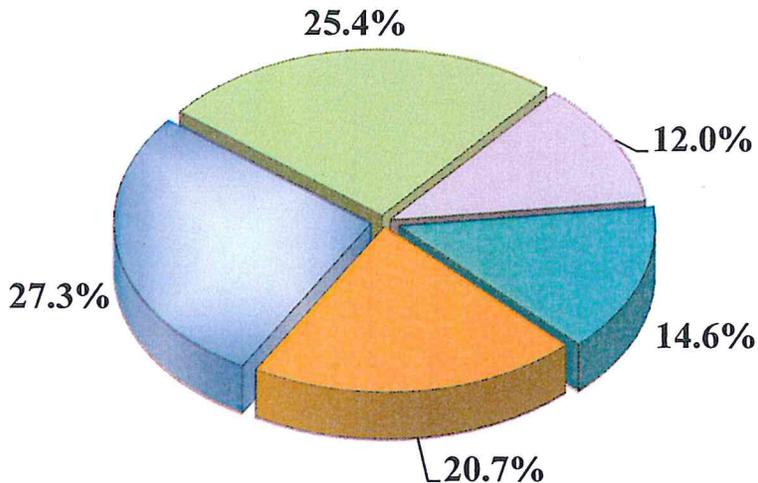
General Fund
 Revenue Analysis
 September 30, 2013

Actual collections should be 25%

County Revenues	2013 Revenues Actual	2014				
		Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
<i>Operating Revenues :</i>						
Property Taxes (current year)	\$ 306,966	\$ 251,858	\$ 83,952.78	1.7%	\$ 14,972,400	59.4%
Property Taxes (prior years)	\$ 216,848	\$ 353,710	\$ 117,903.39	55.4%	\$ 638,400	2.5%
Sales Taxes	\$ 536,766	\$ 565,400	\$ 188,466.51	16.3%	\$ 3,473,800	13.8%
Excise and Special Use Taxes	\$ 162,103	\$ 396,746	\$ 132,248.82	50.7%	\$ 782,515	3.1%
Licenses and Permits	\$ 14,030	\$ 13,333	\$ 4,444.28	18.5%	\$ 72,100	0.3%
Court and Official Offices	\$ 237,644	\$ 266,679	\$ 88,892.94	20.0%	\$ 1,332,300	5.3%
Office Rents	\$ 15,903	\$ 14,694	\$ 4,898	25.0%	\$ 58,800	
Service Charge Revenues	\$ 448,277	\$ 323,486	\$ 107,828.50	19.5%	\$ 1,660,930	6.6%
Total Operating Revenues	\$ 1,938,537	\$ 2,185,906	\$ 728,635	9.5%	\$ 22,991,245	91.3%
Average Collections	\$ 646,179	\$ 728,635			\$ 1,915,937	
<i>Non-operating Revenues :</i>						
Intergovernmental Revenues	\$ 3,869	\$ 4,879	\$ 1,626.31	4.3%	\$ 113,500	0.5%
Other Revenues	\$ 6,429	\$ 11,295	\$ 3,765.15	53.7%	\$ 21,020	0.1%
Other Financing Sources	\$ 3,799	\$ 19,777	\$ 6,592.37	1.0%	\$ 2,070,000	8.2%
Total Non-op Revenues	\$ 14,097	\$ 35,952	\$ 11,984	1.6%	\$ 2,204,520	8.7%
Average Collections	\$ 4,699	\$ 11,984			\$ 183,710	
Total Revenues	\$ 1,952,634	\$ 2,221,857	\$ 740,619	8.8%	\$ 25,195,765	100.0%
Total Average	\$ 650,878	\$ 740,619			\$ 2,099,647	

Revenue Review - 3 Month Analysis

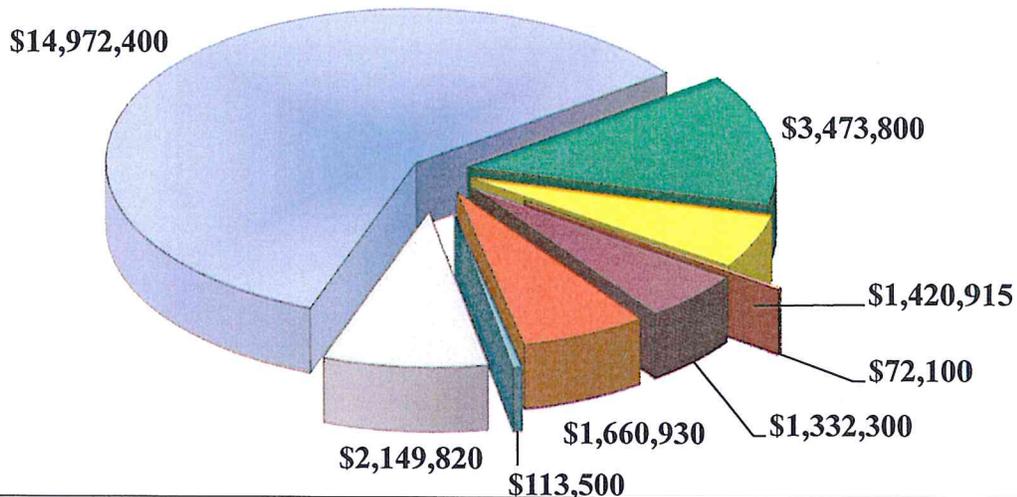
(Revenues to Date - \$2,221,857)



Property Taxes - (current & prior)
 Sales Taxes
 Court and Official Offices
 Service Charge Revenues
 Other Revenues

General Fund Revenues

(FY 2014 Revenue Budget - \$25,195,765)



Property Taxes - Current
 Sales Taxes
 Excise and Special Use Taxes
 Licenses and Permits
 Court and Official Offices
 Service Charge Revenues
 Intergovernmental Revenues
 Other Revenues

General Fund

Expense Analysis

September 30, 2013

Actual collections should be 25%

County Expenses	2014					
	2013 Expenses Actual	Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Expenses Dept to Annual Budget
Operating Expenses :						
Administration						
Board of Commissioners	\$ 17,699	\$ 24,689	\$ 8,230	19.1%	\$ 128,940	0.5%
Board of Equalization	421	3,153	\$ 1,051	17.0%	18,550	0.1%
County Clerk	10,224	11,135	\$ 3,712	21.6%	51,555	0.2%
Administration	55,642	60,869	\$ 20,290	20.5%	297,034	1.2%
Strategic Planning	13,172	10,525	\$ 3,508	20.4%	51,472	0.2%
Registrar	44,379	19,272	\$ 6,424	15.3%	125,904	0.5%
Finance	73,165	89,677	\$ 29,892	21.4%	418,283	1.7%
Support Services	18,723	18,887	\$ 6,296	19.4%	97,538	0.4%
County Attorney	32,715	33,253	\$ 11,084	19.3%	172,600	0.7%
Information Technology	42,326	34,070	\$ 11,357	15.0%	227,676	0.9%
Human Resources	17,931	21,477	\$ 7,159	21.1%	101,962	0.4%
Tax Commissioner	111,622	123,384	\$ 41,128	19.2%	641,871	2.5%
Tax Assessor	123,135	139,713	\$ 46,571	18.8%	743,811	3.0%
Employee Health Benefit	817,663	674,657	\$ 224,886	19.6%	3,447,148	13.7%
Worker's Compensation	186,259	130,916	\$ 43,639	45.5%	287,949	1.1%
Insurance	583,808	649,446	\$ 216,482	82.1%	790,700	3.1%
Facilities Management	98,759	109,910	\$ 36,637	23.6%	464,891	1.8%
County Engineer	15,688	15,264	\$ 5,088	20.2%	75,600	0.3%
Customer Service	14,089	14,004	\$ 4,668	23.0%	61,019	0.2%
	\$ 2,277,420	\$ 2,184,302	\$ 691,310	26.6%	\$ 8,204,503	32.6%
Public Safety and Corr.						
Sheriff's Office	\$ 668,761	\$ 753,103	\$ 251,034	22.7%	\$ 3,320,140	13.2%
Jail/Corrections	481,311	484,093	\$ 161,364	22.2%	2,181,978	8.7%
Adult Probation	3,232	2,807	\$ 936	24.0%	11,695	0.0%
Department of Juvenile Justice	3,614	3,522	\$ 1,174	18.3%	19,270	0.1%
E M S	908,590	1,046,857	\$ 348,952	23.4%	4,480,373	17.8%
Animal Control	64,697	54,274	\$ 18,091	21.3%	255,269	1.0%
E M A	24,665	53,839	\$ 17,946	44.0%	122,393	0.5%
	\$ 2,154,870	\$ 2,398,494	\$ 799,498	23.1%	\$ 10,391,118	41.2%
Courts						
Superior Court	\$ 106,753	\$ 97,203	\$ 32,401	27.3%	\$ 356,670	1.4%
Clerk of Superior Court	114,540	108,891	\$ 36,297	21.1%	515,789	2.0%
District Attorney	114,401	112,627	\$ 37,542	28.5%	394,612	1.6%
Magistrate Court	61,789	56,190	\$ 18,730	19.5%	287,497	1.1%
Probate Court	109,038	61,650	\$ 20,550	17.6%	351,058	1.4%
Juvenile Court	48,464	44,467	\$ 14,822	20.0%	222,427	0.9%
Public Defender	35,384	36,304	\$ 12,101	18.7%	194,182	0.8%
	\$ 590,369	\$ 517,331	\$ 172,444	22.3%	\$ 2,322,235	9.2%
Health Human Services						
Coroner & Medical Examiner	\$ 8,310	\$ 5,856	\$ 1,952	14.4%	\$ 40,730	0.2%
Health Department	94,295	93,513	\$ 31,171	24.5%	381,475	1.5%
Mosquito Control	54,566	51,848	\$ 17,283	28.0%	185,054	0.7%
Dept. of Family Children Serv	22,576	22,757	\$ 7,586	26.3%	86,480	0.3%
County Agents	21,092	17,216	\$ 5,739	18.3%	93,932	0.4%
	\$ 200,839	\$ 191,190	\$ 63,730	24.3%	\$ 787,671	3.1%
Public Works						
Forestry	\$ 7,034	\$ 6,671	\$ 2,224	23.3%	\$ 28,591	0.1%
Public Works	297,303	328,821	\$ 109,607	22.4%	\$ 1,464,761	5.8%
Fleet Services	40,464	42,849	\$ 14,283	20.3%	211,554	0.8%
	\$ 344,801	\$ 378,341	\$ 126,114	22.2%	\$ 1,704,906	6.8%

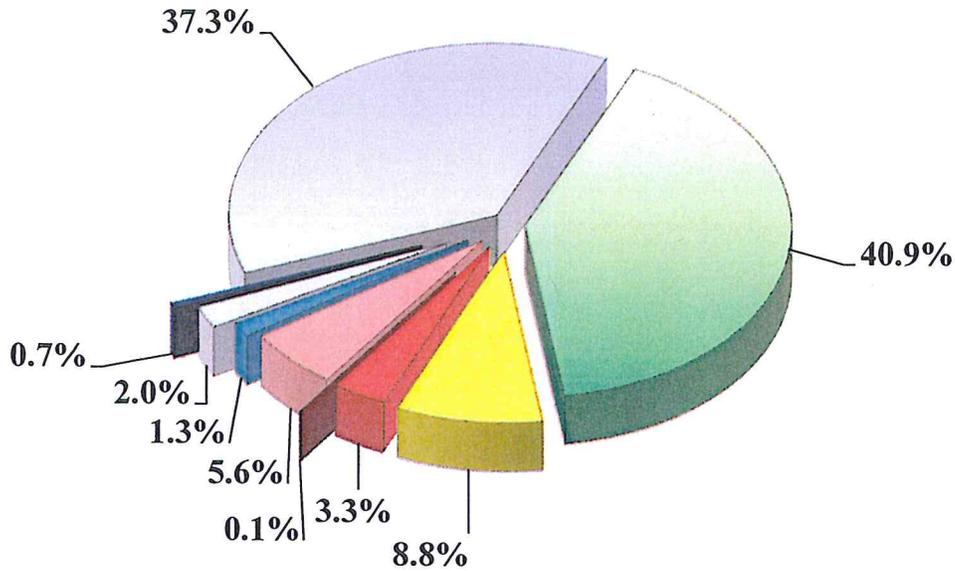
General Fund

Expense Analysis (con't)

September 30, 2013

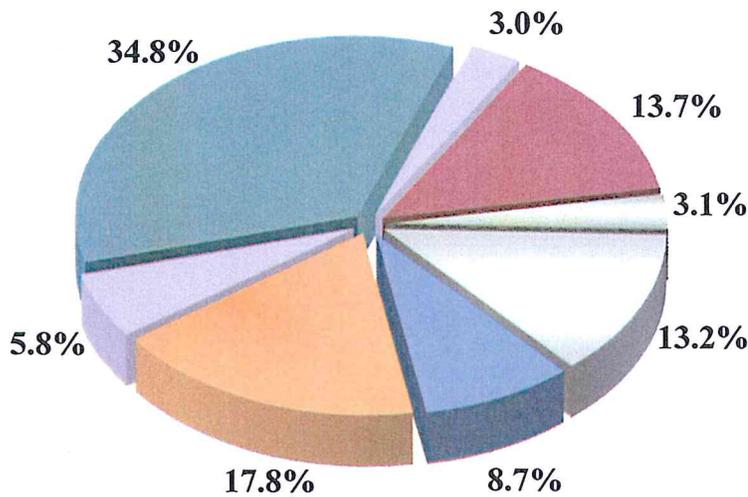
County Expenses	2013	2014				
	Expenses Actual	Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
Leisure Services						
County Library	\$ 69,280	\$ 64,514	\$ 21,504.72	21.0%	\$ 306,827	1.2%
Byran Lang Historical Library	13,697	13,940	4,646.72	23.3%	59,714	0.2%
	<u>\$ 82,977</u>	<u>\$ 78,454</u>	<u>\$ 26,151</u>	21.4%	<u>\$ 366,541</u>	1.5%
Community Dev.						
Planning & Building	\$ 55,698	\$ 58,942	\$ 19,647.50	22.2%	\$ 265,420	1.1%
Joint Dev Authority	55,710	58,145	19,381.71	24.1%	241,121	1.0%
	<u>\$ 111,408</u>	<u>\$ 117,088</u>	<u>\$ 39,029</u>	23.1%	<u>\$ 506,541</u>	2.0%
Total Operating Expenses	<u>\$ 5,762,684</u>	<u>\$ 5,865,200</u>	<u>\$ 1,955,066.63</u>	24.2%	<u>\$ 24,283,515</u>	96.4%
Average Expenses	<u>\$ 1,920,894.67</u>	<u>\$ 1,955,066.63</u>			<u>\$ 2,023,626</u>	
<i>Non-operating Expenses :</i>						
Other General Oper.						
Contingency		\$ -	\$ -	n/a	\$ -	0.0%
Special Appropriations	57,421	38,393	12,797.70	4.2%	912,250	3.6%
Debt Service	-	-	-	0.00%	-	0.0%
Total Non-operating Expenses	<u>\$ 57,421</u>	<u>\$ 38,393</u>	<u>\$ 12,798</u>	4.2%	<u>\$ 912,250</u>	3.6%
Average Expenditures	<u>\$ 19,140</u>	<u>\$ 12,798</u>			<u>\$ 76,021</u>	
Total Expenses	<u>\$ 5,820,105</u>	<u>\$ 5,903,593</u>		23.4%	<u>\$ 25,195,765</u>	100.0%
Total Average Expenses	<u>\$ 1,940,035</u>	<u>\$ 1,967,864</u>			<u>\$ 2,099,647</u>	
Excess Revenue over/ (under) Expenses	<u><u>\$ (3,867,471)</u></u>	<u><u>\$ (3,681,736)</u></u>			<u><u>\$ -</u></u>	

Expenditure Review - 3 Month Analysis (Expenditures to Date - \$5,903,593)



- | | | |
|-----------------------|-------------------------|-------------------------|
| Administration | Public Safety and Corr. | Courts |
| Health Human Services | Public Works | Hwys, Streets, Drainage |
| Leisure Services | Community Dev. | Other General Oper. |

General Fund Expenses (Total Annual Expenditures - \$25,195,765)



- | |
|--------------------------------|
| Tax Assessor |
| Employee Health Benefits |
| Property & Liability Insurance |
| Sheriff |
| Jail |
| EMS |
| Roads |
| All Other Departments |

General Fund

Expenditure Analysis

September 30, 2013

Consolidation of Expenditures by Type

	First Three Months of Fiscal Year		% Increase
	2013	2014	
Salaries & Benefits	\$ 3,746,786	\$ 3,519,171	-6.1%
Contracted Services	723,918	795,347	9.9%
Supplies and Materials	449,484	547,099	21.7%
Insurance (property and liability)	583,808	649,446	11.2%
Tranfers	316,107	317,385	0.4%
Capital Costs	-	75,144	N/A
Other-Special Appropriations	-	-	N/A
Debt Service	-	-	0.0%
Total Expenditures -June 30	\$ 5,820,103	\$ 5,903,593	1.4%

Explanation of Types

Salaries & Benefits - wages, health insurance, FICA, retirement, uniforms

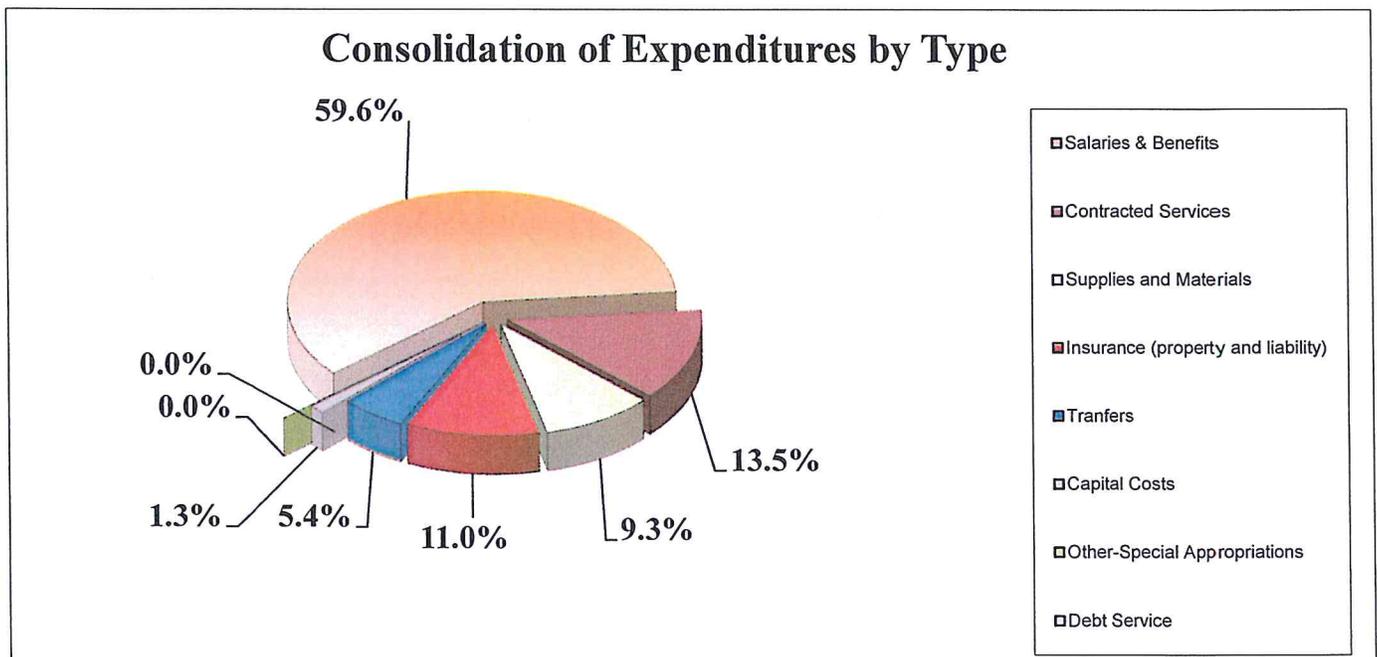
Contracted Services - board member fees, County Attorney, legal fees, computer repairs, Humane Society , janitorial, ROW mowing, cell phones, telephone, election services, etc.

Supplies and Materials - computer supplies, office, vehicles, water & sewer, electric, fuel

Transfers - Transfers out to other agencies such as DFACS, District Attorney, JDA, etc.

Capital Costs - large and small equipment

Debt Service - lease payments



Curbside Collection

Revenue & Expense Analysis

September 30, 2013

Actual collections should be 25%

County Revenues	2013		2014			
	Revenues Actual	Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
<i>Operating Revenues :</i>						
Penalties & Interest Charges	\$ 9,036	\$ 5,074	\$ 1,691	15.1%	\$ 33,600	4.0%
Unincorp Collection Charges	405,068	190,101	\$ 63,367	24.1%	789,960	94.8%
Other Revenues	-	-	\$ -	0.0%	-	0.0%
Total Operating Revenues	\$ 414,104	\$ 195,174	\$ 65,058	23.7%	\$ 823,560	98.8%
Average Collections	\$ 138,035	\$ 65,058			\$ 68,630	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 25	\$ 14	\$ 5	9.4%	\$ 150	0.0%
Other Fin Sources - Ins Prem. Tax	-	-	\$ -	0.0%	-	0.0%
- Proceeds carried forward	-	-	\$ -	0.0%	10,000	1.2%
Total Non-operating Revenues	\$ 25	\$ 14	\$ 5	0.1%	\$ 10,150	1.2%
Average Collections	\$ 8	\$ 5			\$ 846	
Total Revenue Collections	\$ 414,129	\$ 195,188		23.4%	\$ 833,710	100.0%
Total Average Collections	\$ 138,043	\$ 65,063			\$ 69,476	
County Expenses		2013		2014		
	Expenses Actual	Expenses Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<i>Operating Expenditures :</i>						
Salaries & Benefits	\$ 7,614	\$ 9,512	\$ 3,171	15.1%	\$ 62,999	7.6%
Contracted Services	39,146	865	288	4.7%	18,370	2.2%
State Line Contract	112,517	145,794	48,598	24.3%	599,532	71.9%
Tipping Fees to Solid Waste	19,468	18,695	6,232	13.4%	139,384	16.7%
General Supplies	2,801	956	319	7.1%	13,425	1.6%
Total Operating Expenses	\$ 181,546	\$ 175,822	\$ 58,607	21.1%	\$ 833,710	100.0%
Average Expenses	\$ 60,515	\$ 58,607			\$ 69,476	
<i>Non-operating Expenses :</i>						
Bad Debt	\$ (11,544)	\$ -	\$ -	0.0%	\$ -	0.0%
Capital Equipment	-	-	-	0.0%	-	0.0%
Total Non-Operating Expenses	\$ (11,544)	\$ -	\$ -	0.0%	\$ -	0.0%
Average Expenses	\$ (3,848)	\$ -			\$ -	
Total Expenses	\$ 170,002	\$ 175,822		21.1%	\$ 833,710	100.0%
Total Average Expenses	\$ 56,667	\$ 58,607			\$ 69,476	
Excess Revenue over/(under) Expenses	\$ 244,127	\$ 19,366			\$ -	

Emergency Telephone
Revenue & Expense Analysis
September 30, 2013

Actual collections should be 25%

County Revenues	2014					
	2013 Revenues Actual	Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
<i>Operating Revenues :</i>						
911 Fees - Telephone	\$ 48,789	\$ 49,889	\$ 16,630	17.1%	\$ 292,300	26.9%
911 Fees - Cell phone	5,782	5,149	1,716	0.9%	543,800	50.1%
Other Revenues	-	-	-	0.0%	-	0.0%
Total Operating Revenues	\$ 54,571	\$ 55,038	\$ 18,346	6.6%	\$ 836,100	77.0%
Average Collections	\$ 18,190	\$ 18,346			\$ 69,675	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 22	\$ 9	3	20.4%	\$ 42	0.0%
Other Fin Sources : Op Transfer (Gen) : Proceeds carried for	-	-	-	0.0%	250,000	23.0%
Total Non-operating Revenues	\$ 22	\$ 9	\$ 3	0.0%	\$ 250,042	23.0%
Average Collections	\$ 3.14	\$ 3			\$ 20,837	
Total Revenue Collections	\$ 54,593	\$ 55,047		5.1%	\$ 1,086,142	100.0%
Total Average Collections	\$ 18,198	\$ 18,349			\$ 90,512	
County Expenses	2014					
	2013 Expenses Actual	Expenses Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<i>Operating Expenses :</i>						
Salaries & Benefits	\$ 175,423	\$ 161,072	53,691	19.8%	\$ 812,587	74.8%
Contracted Services	48,965	50,909	16,970	21.5%	236,779	21.8%
Supplies	1,689	1,908	636	5.8%	32,776	3.0%
Total Operating Expenses	\$ 226,077	\$ 213,890	\$ 71,297	19.8%	\$ 1,082,142	99.6%
Average Expenses	\$ 75,359	\$ 71,297			\$ 90,179	
<i>Non-operating Expenses :</i>						
Capital Equipment	-	15,004	5,001		4,000	0.4%
Total Non-operating Expenses	\$ -	\$ 15,004	\$ 5,001	0.0%	\$ 4,000	0.4%
Average Expenses	\$ -	\$ 5,001			\$ 333	
Total Expenses	\$ 226,077	\$ 228,894		21.1%	\$ 1,086,142	100.0%
Total Average Expenses	\$ 75,359	\$ 76,298			\$ 90,512	
Excess Revenue over/(under) Expenses	\$ (171,484)	\$ (173,847)			\$ -	

Unincorporated Service District Fund

Revenue & Expense Analysis

September 30, 2013

Actual collections should be 25%

County Revenues	2014					
	2013 Revenues Actual	Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
<i>Operating Revenues :</i>						
Unincorporated Taxes	\$ 10,477	\$ 25,121	\$ 8,374	8.7%	\$ 289,600	29.0%
State Grant	-	-	-	0.0%	-	0.0%
Fire Collections	5	-	-	0.0%	500	0.1%
Total Operating Revenues	\$ 10,482	\$ 25,121	\$ 8,374	8.7%	\$ 290,100	29.1%
Average Collections	\$ 3,494	\$ 8,374			\$ 24,175	
<i>Non-operating Revenues :</i>						
Interest Earned		\$ 1	\$ 0	0.6%	\$ 135	0.0%
Other Fin Sources : Ins Prem. Tax	10		\$ -	0.0%	706,700	70.9%
: Trans for leases	-		\$ -	0.0%		0.0%
: Carry forward	-		\$ -	0.0%		0.0%
: Lease proceeds	-		-	0.0%	-	0.0%
Total Non-operating Revenues	\$ 10	\$ 1	\$ 0	0.0%	\$ 706,835	70.9%
Average Collections	\$ 3	\$ 0			\$ 58,903	
Total Revenue Collections	\$ 10,492	\$ 25,121		2.5%	\$ 996,935	100.0%
Total Average Collections	\$ 3,497	\$ 8,374			\$ 83,078	

County Expenses	2014					
	2013 Expenses Actual	Expenses Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<i>Operating Expenses :</i>						
Fire Services	\$ 84,289	\$ 133,701	\$ 44,567	23.7%	\$ 565,159	56.7%
Recreation	107,944	107,944	35,981	25.0%	\$ 431,776	43.3%
Total Operating Expenses	\$ 192,233	\$ 241,645	\$ 80,548	24.2%	\$ 996,935	100.0%
Average Expenses	\$ 64,078	\$ 20,137			\$ 83,078	
<i>Non-operating Expenses :</i>						
Capital Equipment	\$ -		\$ -	0.0%		0.0%
Debt Service	-		-	0.0%	-	0.0%
Total Non-operating Expenses	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Average Expenses	\$ -	\$ -			\$ -	
Total Expenses	\$ 192,233	\$ 241,645		24.2%	\$ 996,935	100.0%
Total Average Expenses	\$ 64,078	\$ 80,548.38			\$ 83,078	
Excess Revenue over/(under) Expenses	\$ (181,741)	\$ (216,524)			\$ -	

Solid Waste Fund

Revenue & Expense Analysis

September 30, 2013

Actual collections should be 25%

County Revenues	2013		2014			
	Revenues Actual	Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
<i>Operating Revenues :</i>						
Hwy 110 Sales	\$ 606,316	\$ 675,866	\$ 225,288.57	26.3%	\$ 2,572,600	50.1%
C & D Industrial Sales	235,288	335,786	111,928.68	36.3%	924,800	18.0%
Old Still Sales	-	-	-	0.0%	-	0.0%
Other Revenues	-	-	-	0.0%	-	0.0%
Total Operating Revenues	\$ 841,604	\$ 1,011,652	\$ 337,217	28.9%	\$ 3,497,400	68.1%
Average Collections	\$ 280,535	\$ 337,217			\$ 291,450	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 82	\$ 28	\$ 9	0.1%	\$ 48,685	0.9%
Cash carry forward (retained earnings)	-	-	-	0.0%	1,592,000	31.0%
Total Non-operating Revenues	\$ 82	\$ 28	\$ 9	0.0%	\$ 1,640,685	31.9%
Average Collections	\$ 27.33	\$ 9			\$ 546,895	
Total Revenue Collections	\$ 841,686	\$ 1,011,680		19.7%	\$ 5,138,085	100.0%
Total Average Collections	\$ 280,562	\$ 337,227			\$ 428,173.75	

County Expenses	2013		2014			
	Expenses Actual	Expenses Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<i>Operating Expenditures :</i>						
Salaries & Benefits	\$ 286,209	\$ 242,365	\$ 80,788.19	19.4%	\$ 1,251,110	24.3%
Engineering & Lab Services	13,061	17,883	\$ 5,961	6.7%	265,300	5.2%
EPD & DNR Surcharges	5,600	6,000	\$ 2,000	5.0%	121,000	2.4%
Rep & Maint , Supplies - Heavy Equip	34,284	17,487	\$ 5,829	16.8%	104,000	2.0%
Equipment Rental	-	-	\$ -	0.0%	10,000	0.2%
Insurance	-	-	\$ -	0.0%	55,600	1.1%
Fuel	64,495	83,259	\$ 27,753	29.7%	280,000	5.4%
General Supplies	29,493	49,091	\$ 16,364	28.5%	172,050	3.3%
Timber Land Preparation	-	-	\$ -	0.0%	-	0.0%
Other Expenses	404	579	193.15	8.2%	7,100	0.1%
Total Operating Expenses	\$ 433,546	\$ 416,663	\$ 138,888	18.4%	\$ 2,266,160	44.1%
Average Expenses	\$ 144,515	\$ 138,888			\$ 188,846.67	
<i>Non-operating Expenses :</i>						
Landfill Cell Construction	\$ -	\$ 128,037	\$ 42,679	9.8%	\$ 1,300,000	25.3%
Reserve for Closure/Post Closure	141,425	139,558	\$ 46,519	40.4%	345,500	6.7%
Capital Equipment	-	-	\$ -	0.0%	64,000	1.2%
Depreciation Expense	165,045	160,630	\$ 53,543	24.3%	660,000	12.8%
Leases for Equipment	-	-	\$ -	0.0%	-	0.0%
Bond Principal & Interest	53,362	53,363	\$ 17,788	11.3%	471,725	9.2%
Other Expenses	-	-	-	0.0%	30,700	0.6%
Total Non-operating Expenses	\$ 359,832	\$ 481,587	\$ 160,529	16.8%	\$ 2,871,925	55.9%
Average Expenses	\$ 119,944	\$ 160,529			\$ 239,327.08	
Total Expenses	\$ 793,378	\$ 898,250		17.5%	\$ 5,138,085	100.0%
Total Average Expenses	\$ 264,459	\$ 299,417			\$ 428,174	
Excess Revenue over/(under) Expenses	\$ 48,308	\$ 113,430			\$ -	

Average Collections/Disbursements Analysis

Combining Statement
September 30, 2013

<u>Average Monthly Revenue:</u>	<u>General Fund</u>	<u>Curbside Collection</u>	<u>Emergency Telephone Sys</u>	<u>Uninc Service District</u>	<u>Solid Waste</u>	<u>Totals</u>
Total Average Operating Revenue	\$ 728,635	\$ 65,058	\$ 18,346	\$ 8,374	\$ 337,217	\$ 1,157,630
Total Average Non-operating Revenue	11,984	5	3	0	9	12,001
Total Collections Average	\$ 740,619	\$ 65,063	\$ 18,349	\$ 8,374	\$ 337,227	\$ 1,169,631

<u>Average Monthly Expenditures:</u>	Total Average Operating Expenditures	Total Average Non-operating Expend.	Total Disbursements Average	Months of Operating Coverage
Total Average Operating Expenditures	\$ 1,955,067	12,798	\$ 1,967,864	0.4
Total Average Non-operating Expend.	58,607	-	58,607	1.1
Total Disbursements Average	71,297	5,001	76,298	0.2
Months of Operating Coverage	20,137	-	80,548	0.1
	138,888	160,529	299,417	1.1
	\$ 2,243,995	178,328	\$ 2,422,324	0.5

<u>Average Monthly Over / Under:</u>	Total Operating	Total Non-operating	Total Monthly Coverage
Total Operating	\$ (1,226,431)	\$ 6,451	\$ (1,227,245)
Total Non-operating	(814)	5	(809)
Total Monthly Coverage	\$ 198,330	\$ (160,520)	\$ 37,810
	\$ (1,086,365)	\$ (166,327)	\$ (1,252,692)

Cash Analysis:

Unrestricted Cash Balances Available for Period - September 30, 2013	Operating Expenditures	Months of Operating Cash	Total Expenditures	Months of Operating Cash
\$ 6,480,055	\$ 564,154	3.3	\$ 1,955,067	3.3
\$ 265,478 *	\$ 58,607	3.7	\$ 71,297	3.5
\$ (42,043)	\$ 9.6	(2.1)	\$ 20,137	(0.5)
\$ 928,819	\$ 58,607	80,548	\$ 138,888	3.1
\$ 8,196,464	\$ 9.6	6.7	\$ 299,417	3.3
\$ 2,243,995	\$ 3.1	3.1	\$ 2,482,735	3.3

* Ins prem tax payment
was received in Oct
\$744,649

Projection of Fund Balance/Retained Earnings

Combining Statement
September 30, 2013

Fund Balance/Retained Earnings :

	General Fund	Curbside Collection Fund	Emergency Telephone	Uninc Service Dist Fund	Solid Waste Fund	Total for all Funds
Unrestricted Balances for Period						
Ending - June 30, 2013 (unaudited)	\$ 8,369,900	\$ 547,500 *	\$ 329,100	\$ 14,200	\$ 533,500	\$ 9,794,200
<i>Comparison (Fund Bal) - Jun 30, 2012</i>	\$ 8,352,300	\$ 293,382	\$ 1,063	\$ 565	\$ 608,820	\$ 9,256,130
Actual for Jul - Sep 2013 :						
Add : Revenue	2,221,857	195,188	55,047	25,121	1,011,680	3,508,893
Less : Expenditures	5,903,593	175,822	228,894	241,645	898,250	7,448,204
Projections for Oct 2013 - June 2014 :						
Add : Revenue	22,363,900	635,500	1,050,100	1,011,200	3,878,800	28,939,500
Less : Expenditures	19,825,200	647,800	856,400	585,600	3,939,800	25,854,800
Balances - June 30, 2014	<u>\$ 7,226,864</u>	<u>\$ 554,566</u>	<u>\$ 348,953</u>	<u>\$ 223,276</u>	<u>\$ 585,930</u>	<u>\$ 8,939,589</u>

* Change in total is due to settling court suit and positive earnings this year

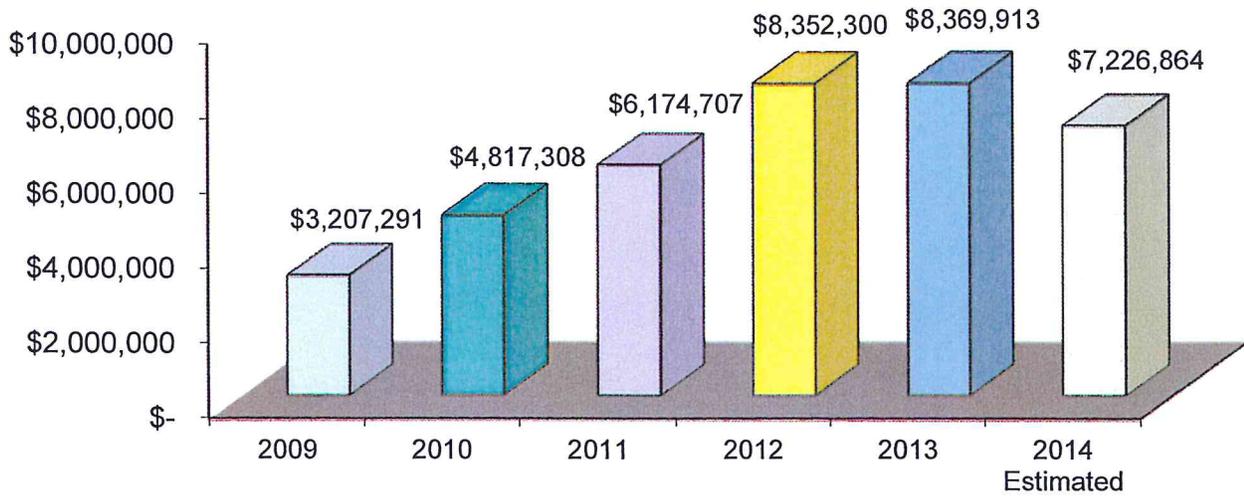
Projection of Cash Balances

Combining Statement
September 30, 2013

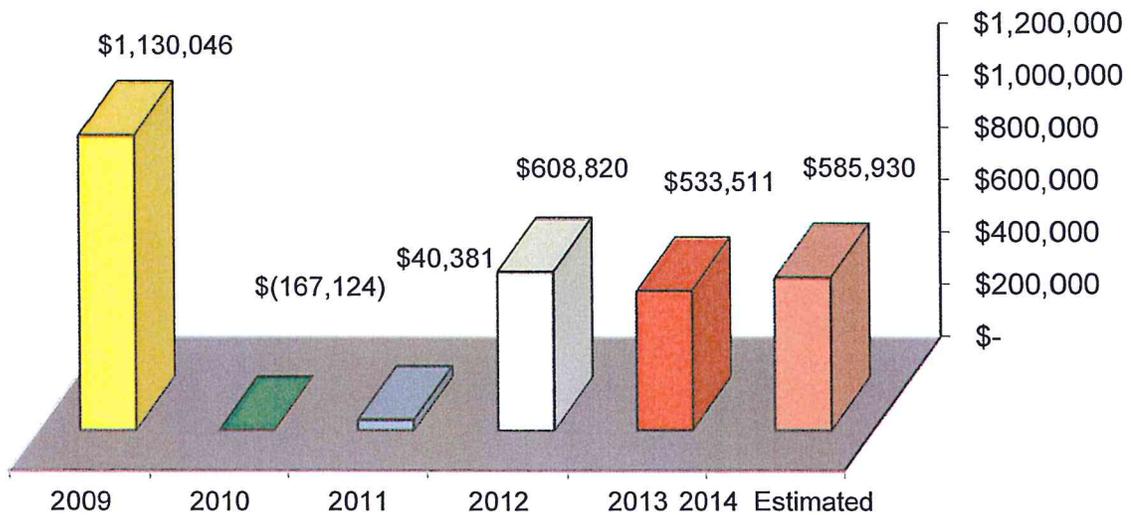
Cash Balances :

	General Fund	Curbside Collection Fund	Emergency Telephone	Uninc Service Dist Fund	Solid Waste Fund	Total for all Funds
Total Balances for Period						
Ending September 30, 2013	\$ 6,480,055	\$ 564,154	\$ 265,478	\$ (42,043)	\$ 928,819	\$ 8,196,464
<i>Comparison (Cash Bal) - September 30, 2012</i>	\$ 5,460,359	\$ 419,858	\$ 293,792	\$ 132,080	\$ 1,525,654	\$ 7,831,743
Projections for Oct 2013 - June 2014 :						
Add : Revenue	22,363,900	635,500	1,050,100	1,011,200	3,878,800	28,939,500
Less : Expenditures	19,825,200	647,800	856,400	585,600	3,939,800	25,854,800
Balances - June 30, 2014	<u>\$ 9,018,755</u>	<u>\$ 551,854</u>	<u>\$ 459,178</u>	<u>\$ 383,557</u>	<u>\$ 867,819</u>	<u>\$ 11,281,164</u>
<i>For Comparison Purposes :</i>						
Cash Balances - June 30, 2013	\$ 9,359,893	\$ 349,094	\$ 349,524	\$ 300,426	\$ 1,032,509	\$ 11,391,445

Unrestricted General Fund Balance Comparison By Fiscal Year



Unrestricted Solid Waste Net Assets Comparison By Fiscal Year



SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS (SPLOST#6)
FOR THE PERIOD ENDED SEPTEMBER 30, 2013

PROJECT	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	EXPENDITURES TO DATE TOTAL	BALANCE
<u>County Wide</u>				
County Wide - Jail Expansion	\$ 3,000,000	\$ 3,000,000	\$ 701,788	\$ 2,298,212
<u>Camden County - Capital Projects</u>				
Central Office Complex	\$ 1,850,000	\$ 900,000	\$ 660,157	\$ 239,843
Historic County Courthouse Renovation	165,000	165,000	Paid from SPLOST#5	165,000
County Courthouse Parking	325,000	325,000	504,324	(179,324)
Woodbine Elementary School Renovation	250,000	250,000	388,330	(138,330)
Ralph Bunche Complex (Health)	1,100,000	-	Paid from SPLOST#5	-
Woodbine Training Center	500,000	500,000	615,656	(115,656)
Atkinson Building Renovation	920,000	-	-	-
EEOC (old Kingsland Post Office)	950,000	950,000	1,013,846	(63,846)
Heavy Equipment	1,450,000	575,000	467,448	107,552
Fleet Maintenance Complex/Road Dept.	1,200,000	-	-	-
Fire Station Renovations (10, 16, 18)	660,000	310,483	300,206	10,277
Technology & Connection Enhancements	2,080,298	416,822	299,199	117,623
Total Buildings, Recreation, and Other	\$ 11,450,298	\$ 4,392,305	\$ 4,249,165	\$ 143,140
<u>Camden County - Road Projects</u>				
Colerain Road Bypass	\$ -	\$ 1,125,733	\$ 1,929,244	\$ (803,511)
Ella Park Church	2,624,622	4,957,541	5,263,870	(306,329)
Germantown	285,406	369,484	268,335	101,149
Horsestamp Church	-	153,471	390,614	(237,143)
Lampadoshia	2,813,184	121,184	Paid from SPLOST#5	121,184
Oakwell & Clark's Bluff	1,041,840	41,840	-	41,840
Bullhead Bluff	-	207,398	420,061	(212,663)
Old Red Bluff	434,100	654,748	337,957	316,791
CMG Place	-	-	202,828	(202,828)
Total County Road Projects	\$ 7,199,152	\$ 7,631,399	\$ 8,812,908	\$ (1,181,509)
<u>PSA and City Projects</u>				
PSA - Parks & Equipment	6,140,550	5,701,125	5,701,125	-
City of Kingsland	18,760,000	11,046,554	8,484,351	2,562,203
City of St. Marys	18,760,000	11,046,554	7,404,848	3,641,706
City of Woodbine	4,690,000	2,761,639	1,821,447	940,192
Total PSA and City Projects	\$ 48,350,550	\$ 30,555,872	\$ 23,411,771	\$ 7,144,101
Total All Projects	\$ 70,000,000	\$ 45,579,576	\$ 37,175,632	\$ 8,403,944

SPLOST #7

Budget Comparison

For FY 2014, ending September 30, 2013

Date	Actuals to date		Comparison of Actuals to Projections for Quarter		
		Collections FY 2014	Actual Collections FY 2014	Budget Projections FY 2014	Difference in Collections
Jul			\$ -	\$ -	\$ -
Aug		587,553	\$ 587,553	\$ 550,000	\$ 37,553
Sep		566,219	\$ 566,219	\$ 550,000	\$ 16,219
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					
Apr					
May					
Jun					
			\$ 1,153,772	\$ 1,100,000	\$ 53,772

Total Actual Collections \$ 1,153,772