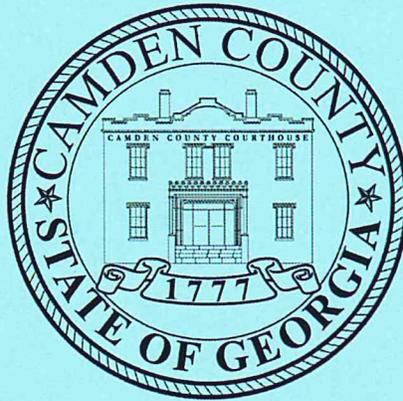


**CAMDEN COUNTY
BOARD OF COMMISSIONERS**

**MID - YEAR FINANCIAL REVIEW
PERIOD ENDING DECEMBER 31, 2013
FISCAL YEAR 2014**





Board of County Commissioners

Office of Finance and Budget

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

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January 21, 2014

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

Re: Financial Condition – December 31, 2013
Fiscal Year 2014

The second quarter (mid-year) 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 December 31, 2013. Included, are individual analyzed reports that will assist you in reviewing the activity for the second 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.

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, Community Development Block Grant, and Capital Improvements, just to name 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 Solid Waste and Curbside are enterprise funds so are prepared as a business type report and are not available for general fund use. The Emergency Telephone and Unincorporated Tax District are special revenue funds and as such are also not available for general fund use. However, their individual activities are each important to note due to their impact with citizens.

“Georgia’s Coastal Community of Choice”

STEVE L. HOWARD
County Administrator

O. BRENT GREEN
County Attorney

WILLIS R. KEENE JR.
RAINER
Commissioner, District 1

CHUCK CLARK
Commissioner, District 2

JIMMY STARLINE
Commissioner, District 3

GARY BLOUNT
Commissioner, District 4

TONY SHEPPARD
Commissioner District 5

General Fund : Total actual revenues collected through December are approximately \$16.8 million or 65.5% of total budget as compared with 50% expected year to date. These figures can be seen on page 1 of this report. The normal average revenue per month is \$2.8 million and is also reflected on page 1. The largest portion of the individual budgeted revenues, property taxes (59.3%), is well over our targeted budget at this point in time, at 78.0%. The overall tax collections are relatively high at this reporting time. The tax bills due date was actually on December 12, 2013, making the majority of the collections come due before the December 31, 2013 reporting date. By the third quarter report, I expect that the majority of property tax collections will reflect as collected for the year. By that time, I will know if there are any discrepancies for non-payment that may need to be discussed and/or adjusted.

Following are a few other major impacts of high and low revenues collections during this first half of the year. On a positive note, we have collected approximately \$27,500 above the estimated TAVT and FIFA's line items for the entire year. In addition, prior year taxes are approximately \$268,700 above the estimated budget to date. As these numbers increase, it can help complete other losses in revenues. In addition, service charges such as admin fees are over for this reporting period by approximately \$262,000. Taxes, as a category, has a collection of 73% to date, approximately \$4.6 million above the estimates for this time period. This was due mostly to the due date of the tax bills. Local option sales taxes appear to be under at this time by approximately \$341,100, but that is mostly due to the fact that the taxes are collected and disbursed by the State four weeks after the actual collection periods. I expect to collect all sales taxes by the end of the fiscal year. The commissions and fees are over at this report date by approximately \$339,200. This was due mostly to three line items. Collections of taxes account for two of the fee overages to date and the third is due to ambulance fees. Court fines are under at this time, by approximately \$104,000, for the expected collections to date. The majority of these fines that are under are due to traffic enforcement. I do not foresee this as an issue at this time since collections normally are received in the following month after the collection. I will have a better understanding by the next quarter's report if this may be an issue.

Of the total collected revenues, 91.4% or \$23.4 million is from operating type sources and approximately 8.6% 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 minimize the use of non-operating revenues to fund normal operating expenses. It is at the Board of Commissioner's discretion to use fund balance and grants, but any significant decline in normal expected operating revenues for the current year will only enhance the dependency on these funding sources. At this reporting period, I expect that most all revenues by source category will at least meet and some will exceed current projections for this fiscal year. The fund balance of just over \$2 million will not be used for reporting purposes in this report as it is for budgeting purposes only. I expect to use approximately \$1.2 million of fund balance by year end. This is the first time in many years that there may actually be a use of fund balance by year end as we have been adding to the balance for several years. I will continue to work closely with both the Tax Assessor and Tax Commissioner to monitor current tax collection activities and any discrepancies during the collection period.

Expenses for the general fund through December are approximately \$13.5 million or 52.6% of the total budget compared with 50% 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 \$2.2 million are reflected on page 4 of the enclosed reports. Overall, the general fund expense budget is over the expected budget at this time, while only 2.6% - it represents approximately \$658,000. This was mostly due Insurance, Sheriff, and EMS.

Of the total budgeted expenditures, 95.3% or \$24.4 million is for operating type expenses and only 4.7% or approximately \$1.2 million 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 32.0% of the total current annual expenditures and is just slightly over budget for this reporting period at 51.8%. While most of the departments that make up administration are under budget at this time, and some well under budget, there were two departments that significantly exceeded their budgets for December. They are worker's compensation and insurance for property and liability. The worker's compensation was due to settling a case with the W/C Board and accompanying attorney fees. Insurance is over due to payments made at the beginning of the fiscal year for property and liability insurance, which is not over for the year and should be more in line by the next quarterly report. Public safety comprises 41.0% of the total current budget and is slightly over budget for this report period at 51.3%. There are two departments that exceeded their budgets that were significant. EMS at 52.7% and EMA at 70.7%. EMS is due mostly to repairs and maintenance of heavy equipment as well as one major rescue tool for the year. EMA is due mostly to Code Red being paid in advance for the entire year and purchases made for grant funds that will require a budget amendment. I plan to make the amendment for the EMA grant in February. Courts comprise 9.1% of the total current budget and are slightly under the expected actual budget for this time at 48.2%. There is only one department that is actually over at this time in Courts. It is the District attorney, due to reimbursement of salaries (timing). The other significant department is public works which comprises 6.7% of the total current budget and is well over budget for this time period at 59.6%. This is due to the additional striping project and the road work done for CMG Place. Most departments are operating within their expected budgets and some are well under their budgets for this reporting period. At this time, I anticipate that most departments will be at or below their approved budgets by fiscal year end.

What does all of this mean for the general fund? The bottom line is by combining the actual revenues and expenses through December, it reflects that we are positively funded by \$3.3 million. By comparison, at this same time frame last year we had a positive difference of \$3.9 million due mostly to normal expenses in the areas as discussed above. While not over budget for the entire year, they are over budget at this reporting period. The actual usable (non-restricted) cash balance in the general fund checking account at December 31, 2013 was \$9,380,129 as compared to \$11,915,875 last year. The difference in cash flow is due mostly to pledging over \$4 million of the fund balance as use for the Space Port project and contingency. By using the current balance as a comparison, we can see that we have approximately four months of cash on hand to cover expenses at the end of December, as reflected on page 11. In addition, you will find a consolidated expense sheet, page 6, of all general fund departments. This page allows you to see where there are increases and decreases from year to year by expense type. There are six categories that are worth noting on this report. First the salaries and benefits are almost exactly the same as this time last year. The second category is contracted services. Items that caused the increase for this reporting period (not for the year) are medical for prisoners; repairs and maintenance of heavy equipment; outside road work done for the striping projects that will be mostly reimbursed; liability costs for legal cases; and the largest portion, services for the JLUS grant and Space Port project. The third category is supplies and materials which is due mostly to the road work done for CMG Place. The fourth category is insurance for property and liability. This year we added new vehicles coverage and closed loop holes for heavy equipment coverage. The fifth category is for transfers which is only slightly over due to the timing of transfers during the year, not the totals for the year. The last category is for accounts receivable – ambulances. While there was no comparison for the

same time frame last year, the account ended the year with almost \$375,000. While we will have some more write offs, I do not feel that there will be near that total amount this year for the final number as we were attempting to get all of the older accounts reconciled.

Curbside Fund : Total revenues are \$596,663 or 71.6% of total budget, through December, as compared with 50% expected year to date. These figures can be seen on page 7 page of the enclosed statements. The largest portion of the budget is the garbage collection fees (94.8%). The expected collections are well over at this report date due mostly to the change in policy to move the billing up to advance instead of arrears. Of the total budgeted revenues, 98.8% or \$823,560 is from operating type sources. Non-operating sources such as interest and proceeds carried forward are 1.2% or \$10,150.

Expenses through December are \$384,790 or 46.2% of the total budget compared with 50% expected year to date. These figures can also be seen on page 7. The normal average expenditures per month of \$64,132 are reflected here. There has been noticeable savings on the contract for collection since last year based on fewer true customers. The checking account balance ending December 31, 2013 was \$580,564. In comparison, the cash for the same time last year was \$504,223. By using the current cash as a basis, we can reason that we have just over nine months of cash on hand to cover expenditures at the end of December, as reflected on page 11.

The balance sheet items are not discussed in this report. However, of concern has been the outstanding accounts receivable balance which has been reduced significantly over the last two years. I am glad to report that through much effort on the part of the Administrative Services Director, the balance is now reasonable for the billing cycles at \$148,316 ending December 31, 2013. The billing due date was not until January 3rd and the billing was almost \$200,000. The bottom line for curbside is that by combining the actual revenues and expenses through December, it reflects that we are positively funded by over \$211,874. By comparison, at this same time frame we had a positive funding difference of \$246,266.

Emergency Telephone : Total revenues collected through December are \$492,815 or 45.4% of the total budget compared with 50% 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 reduce while the cell phone fees are staying steady. The main reason that the revenues appear to be so low is that one of the largest vendors, AT&T, will not have their quarterly payment for this fund until January. That should put the expected collections on target for the budget by year end. Keep in mind that this fund is supplemented from the general fund b \$250,000. \$125,000 of that amount has already been transferred for this fund's usage.

Expenses through December are \$532,812 or 49.1% of the total budget compared with 50% expected year to date. These figures can also be seen on page 8. The normal average expenditures per month are \$88,802. The checking account balance ending December 31, 2013 was \$386,593 as compared to \$321,335 at this same time last year. By using this as a basis, we can reason that we have just over four months of cash on hand to cover expenditures at the end of December. The bottom line is by combining the actual revenues and expenses through December, it reflects that we have a negative impact by \$39,997. However, by comparison, at this same time frame we had only a positive difference of \$6,316. We have been careful over the few 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. However, with the increased costs of operations and fewer revenues being collected, there is a small fund balance as compared to needs. I expect at this time, that most of the budgeted revenues and expenses will meet the current projections for this fiscal year.

Unincorporated Tax District : Total revenues collected through December are \$1,019,071 or 102.3% of the total budget compared with 50% expected year to date. These figures can be seen on page 9 of the enclosed statements. The largest portion of the budgeted revenues, insurance premiums tax (70.9%), has been receipted at approximately 105% of the total expected annual budget. This is due to simply being conservative in the estimated increase for this fiscal year. The next largest revenue source, property taxes, are approximately 95% collected to date. I expect that all revenues, other than interest, will either meet or exceed budgeted projections at this time.

Expenses through December are \$584,032 or 58.6% of the total budget compared with 50% expected year to date. These figures can also be seen on the page 9. The normal average expenditures per month are \$97,339. This amount is a little high due to additional spending of budgeted expenses for the County's ISO rating and for other items such as repairs and maintenance of heavy equipment.

The checking account balance ending December 31, 2013 was \$595,358 as compared to \$849,442 at this time last year. The difference in cash from last year is due mostly to maintenance of heavy equipment and supplies for the new tankers. By using the current year balance as a basis, we can reason that we have just over five months of cash on hand to cover expenses at the end of December as seen on page 11. The bottom line is by combining the actual revenues and expenses through December, it reflects that we are positively funded at this reporting period by \$435,743. By comparison, at this same time frame we had a positive difference of \$549,869. In the projections of funds balance on page 12, you may notice that there is a big difference between cash projections and fund balance projections. This is due to holding a reserve for possibly having to repay an old grant. There has been no definite word yet on the status of repaying the grant so it is held in reserve.

Solid Waste Fund : The total revenues collected through December 31, 2013 are \$1,941,261 or 37.8% of the total budgeted revenues as compared with 50% expected to date. These figures can be seen on page 10 of the enclosed statements. The majority of revenues for the landfill are from fees. There is an increase of over \$400,000 as compared to last year at this same report period. In general, overall collections are up over the last few years based on some building materials being brought into the C&D site as well as increased tonnage for household garbage as compared to prior years. This is great and long overdue news. 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). Obviously, the revenues are going to exceed the expected budget which will drastically cut the use of the expected retained earnings (fund balance).

Expenditures through December are \$1,880,957 or 36.6% of the total budget compared with 50% expected year to date. These figures can also be seen on page 10. The six most major expenses during the first six months were for salaries & health benefits, fuel, heavy equipment maintenance, cell construction, reserves for closure and post-closure, and depreciation. The normal average expenditures per month are \$313,493. The checking account balance ending December 31, 2013 was \$1,240,934 as compared to \$1,620,499 at this

same time last year. The difference in cash is due mostly to providing for the construction of the new cell. By using this current amount as a basis, we can reason that we have approximately four months of cash on hand to cover expenditures at the end of December. This includes the cash balance set aside for closure and post-closure to date. As the new cell is completed, this representation should only look better by year end. This fund has always been self-sustaining, including building cells with no borrowing of funds. It appears as if the revenue crisis is finally nearing its end for the landfill sites. As of this report, the monthly average is a positive difference of \$10,051 per month. The bottom line is by combining the actual revenues and expenses through December, it reflects that we are in a positive position by \$60,304. By comparison, at this same time frame we had a negative difference of \$136,549.

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 \$7.2 million remaining. The PSA is complete on their current allotment. With the exception of the renovations for the Jail (\$2.3 million) and reimbursements for Colerain Road engineering, all County SPLOST activities have been mostly completed. Once the final road reimbursements have been completed, we can review the remaining balance (approx. \$100,000) for proper final project completions.

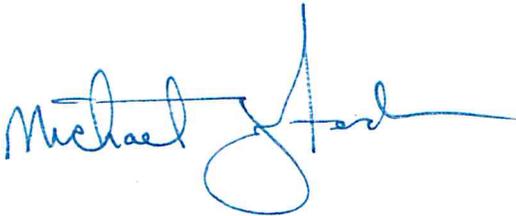
SPLOST #7 Fund : The overall collections for SPLOST #7 (only five months) is \$2.8 million to date. The expenses to date are for the County-Wide Data Sharing System project of approximately \$200,000. No expenses will be incurred for projects other than the top tier projects for county wide projects 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 \$2,596,989.52 at the end of December 31, 2013.

Additional Analysis : 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 December 31, 2013 (cash balances). As currently estimated, the general fund should decrease over last year as some revenues increase, with the exception of the use of fund balance, while there will be some savings from the total budgeted expenses. The curbside collection continues to operate in a much improved status over the last few years. Emergency telephone reflects slight increase in projected fund balance. The unincorporated tax district also reflects an increase in fund balance due mostly to meeting budgeted revenues which included reserves for future capital. The solid waste fund reflects a significant decrease in fund balance over last year and will actually end in a slight negative fund balance (if only looking at unrestricted funds). Solid waste has a true fund balance, currently, of almost \$13.2 million. However, the difference in these funds (\$13.1 million) are tied to fixed assets and are not easily converted to cash for paying invoices. All funds should be reviewed for any possible savings that may lead to additional cash accumulation for fiscal year end. If expenditures are not better controlled, this could cause the cash available for carry forward to be inadequate. We need to be better prepared for tougher times until a real recovery can be recognized, probably at the end of this

fiscal year 2014. 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 cash comparisons for the general fund, based on actual cash at the end of December 31, 2013. The key in comparing these charts is to note the upward trend from FY 2007 to FY 2013 and the rebuilding of both fund balances and cash through FY 2013. The actual fund balance at the close of FY 2013 has a fund balance of over \$11 million (actual) or over \$6 million (unrestricted). 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. The current cash balance continues to be one of the highest cash balance in the general fund that the County has ever had.

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 of how the budgets are fairing as compared to actuals through the first half of the fiscal year. If you have any questions, please do not hesitate to call me or stop by my office for clarifications.

Respectfully,

A handwritten signature in blue ink that reads "Michael J. Fender". The signature is fluid and cursive, with a large loop at the end of the last name.

Michael J. Fender
Director Finance and Budget

General Fund

Revenue Analysis

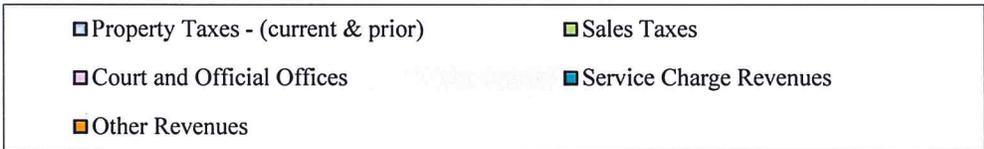
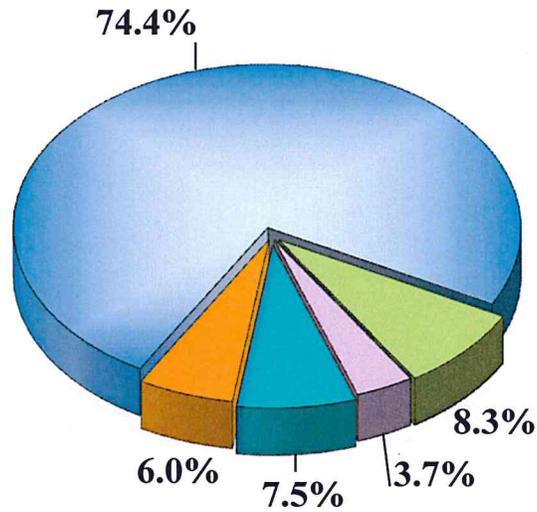
December 31, 2013

Actual collections should be 50%

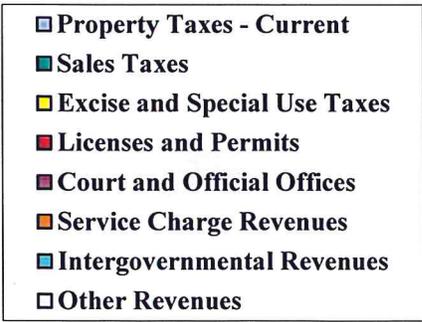
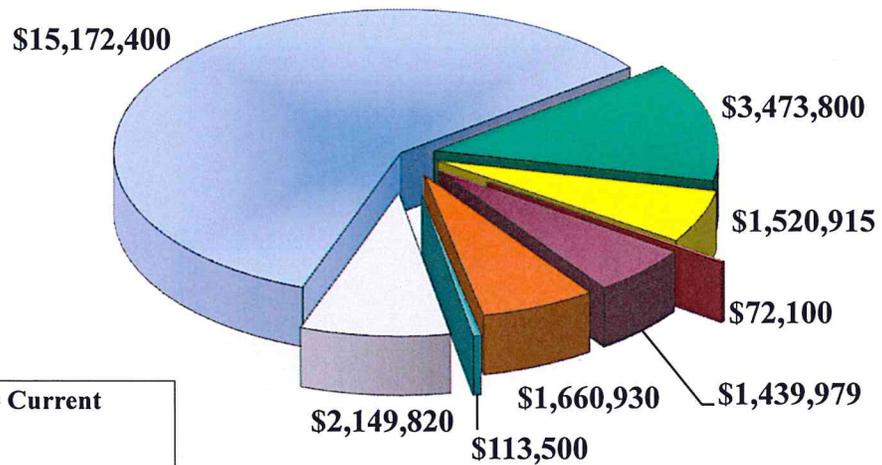
County Revenues	FY 2013 Revenues Actual	FY 2014				
		Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
<i>Operating Revenues :</i>						
Property Taxes (current year)	\$ 11,777,259	\$ 11,840,857	\$ 1,973,476	78.0%	\$ 15,172,400	59.3%
Property Taxes (prior years)	\$ 595,399	\$ 636,116	\$ 106,019	86.1%	\$ 738,400	2.9%
Sales Taxes	\$ 1,442,451	\$ 1,395,830	\$ 232,638	40.2%	\$ 3,473,800	13.6%
Excise and Special Use Taxes	\$ 452,269	\$ 831,739	\$ 138,623	106.3%	\$ 782,515	3.1%
Licenses and Permits	\$ 50,706	\$ 56,499	\$ 9,417	78.4%	\$ 72,100	0.3%
Court and Official Offices	\$ 565,887	\$ 616,018	\$ 102,670	42.8%	\$ 1,439,979	5.6%
Office Rents	\$ 31,806	\$ 37,588	\$ 6,265	63.9%	\$ 58,800	
Service Charge Revenues	\$ 1,094,662	\$ 1,265,204	\$ 210,867	76.2%	\$ 1,660,930	6.5%
Total Operating Revenues	\$ 16,010,439	\$ 16,679,851	\$ 2,779,975	71.3%	\$ 23,398,924	91.4%
Average Collections	\$ 2,668,407	\$ 2,779,975			\$ 1,949,910	
<i>Non-operating Revenues :</i>						
Intergovernmental Revenues	\$ 117,847	\$ 62,711	\$ 10,452	55.3%	\$ 113,500	0.4%
Other Revenues	\$ 19,735	\$ 17,874	\$ 2,979	85.0%	\$ 21,020	0.1%
Other Financing Sources	\$ -	\$ 6,727	\$ 1,121	0.3%	\$ 2,070,000	8.1%
Total Non-op Revenues	\$ 137,582	\$ 87,313	\$ 14,552	4.0%	\$ 2,204,520	8.6%
Average Collections	\$ 22,930	\$ 14,552			\$ 183,710	
Total Revenues	\$ 16,148,021	\$ 16,767,164	\$ 2,794,527	65.5%	\$ 25,603,444	100.0%
Total Average	\$ 2,691,337	\$ 2,794,527			\$ 2,133,620	

Revenue Review - 6 Month Analysis

(Revenues to Date - \$16,767,164)



General Fund Revenues (FY 2014 Revenue Budget - \$25,603,444)



General Fund

Expense Analysis
December 31, 2013

Actual collections should be 50%

County Expenses	FY 2014					
	FY 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	\$ 36,279	\$ 69,510	\$ 11,585	53.9%	\$ 128,940	0.5%
Board of Equalization	4,027	11,585	1,931	62.5%	18,550	0.1%
County Clerk	23,976	26,092	4,349	50.6%	51,555	0.2%
Administration	122,766	137,612	22,935	46.3%	297,034	1.2%
Administrative Services	25,018	27,339	4,557	53.1%	51,472	0.2%
Registrar	93,021	47,483	7,914	37.7%	125,904	0.5%
Finance	212,472	210,016	35,003	50.2%	418,283	1.6%
Support Services	42,983	42,035	7,006	43.1%	97,538	0.4%
County Attorney	66,596	66,264	11,044	38.4%	172,600	0.7%
Information Technology	98,257	114,374	19,062	50.2%	227,676	0.9%
Human Resources	45,038	50,950	8,492	50.0%	101,962	0.4%
Tax Commissioner	288,830	304,602	50,767	47.5%	641,871	2.5%
Tax Assessor	284,267	332,325	55,387	44.7%	743,811	2.9%
Employee Health Benefit	1,606,880	1,561,435	260,239	45.3%	3,447,148	13.5%
Worker's Compensation	239,076	208,836	34,806	72.5%	287,949	1.1%
Insurance	629,093	726,945	121,158	91.9%	790,700	3.1%
Facilities Management	217,082	249,744	41,624	53.7%	464,891	1.8%
County Engineer	36,080	36,474	6,079	48.2%	75,600	0.3%
Customer Service	33,271	30,230	5,038	49.5%	61,019	0.2%
	<u>\$ 4,105,011</u>	<u>\$ 4,253,850</u>	<u>\$ 663,619</u>	<u>51.8%</u>	<u>\$ 8,204,503</u>	<u>32.0%</u>
Public Safety and Corr.						
Sheriff's Office	\$ 1,565,591	\$ 1,704,621	\$ 284,104	49.7%	\$ 3,427,819	13.4%
Jail/Corrections	1,074,752	1,095,124	182,521	50.2%	2,181,978	8.5%
Adult Probation	5,693	5,315	886	45.5%	11,695	0.0%
Department of Juvenile Justice	7,861	12,279	2,047	63.7%	19,270	0.1%
E M S	2,139,797	2,359,028	393,171	52.7%	4,480,373	17.5%
Animal Control	127,599	120,903	20,151	47.4%	255,269	1.0%
E M A	64,263	86,530	14,422	70.7%	122,393	0.5%
	<u>\$ 4,985,557</u>	<u>\$ 5,383,801</u>	<u>\$ 897,300</u>	<u>51.3%</u>	<u>\$ 10,498,797</u>	<u>41.0%</u>
Courts						
Superior Court	\$ 178,925	\$ 165,664	\$ 27,611	46.4%	\$ 356,670	1.4%
Clerk of Superior Court	262,065	252,305	42,051	48.9%	515,789	2.0%
District Attorney	210,454	213,356	35,559	54.1%	394,612	1.5%
Magistrate Court	138,588	137,395	22,899	47.8%	287,497	1.1%
Probate Court	220,255	147,525	24,588	42.0%	351,058	1.4%
Juvenile Court	103,815	107,632	17,939	48.4%	222,427	0.9%
Public Defender	62,346	95,842	15,974	49.4%	194,182	0.8%
	<u>\$ 1,176,448</u>	<u>\$ 1,119,718</u>	<u>\$ 186,620</u>	<u>48.2%</u>	<u>\$ 2,322,235</u>	<u>9.1%</u>
Health Human Services						
Coroner & Medical Examiner	\$ 17,691	\$ 15,198	\$ 2,533	37.3%	\$ 40,730	0.2%
Health Department	191,925	185,750	30,958	48.7%	381,475	1.5%
Mosquito Control	88,467	87,940	14,657	47.5%	185,054	0.7%
Dept. of Family Children Serv	43,028	43,531	7,255	50.3%	86,480	0.3%
County Agents	45,194	38,830	6,472	41.3%	93,932	0.4%
	<u>\$ 386,305</u>	<u>\$ 371,249</u>	<u>\$ 61,875</u>	<u>47.1%</u>	<u>\$ 787,671</u>	<u>3.1%</u>
Public Works						
Forestry	\$ 14,477	\$ 13,245	\$ 2,207	46.3%	\$ 28,591	0.1%
Public Works	750,489	872,868	145,478	59.6%	1,464,761	5.7%
Fleet Services	95658.32	117,747	19,624	55.7%	211,554	0.8%
	<u>\$ 860,624</u>	<u>\$ 1,003,860</u>	<u>\$ 167,310</u>	<u>58.9%</u>	<u>\$ 1,704,906</u>	<u>6.7%</u>

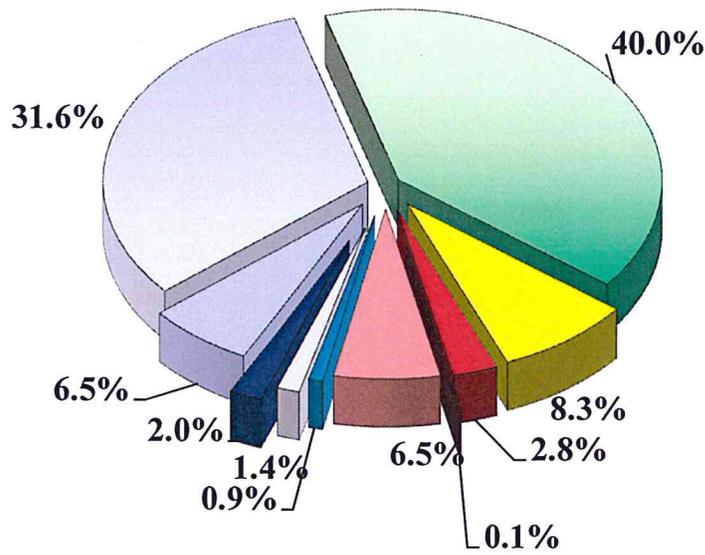
General Fund

Expense Analysis (con't)

December 31, 2013

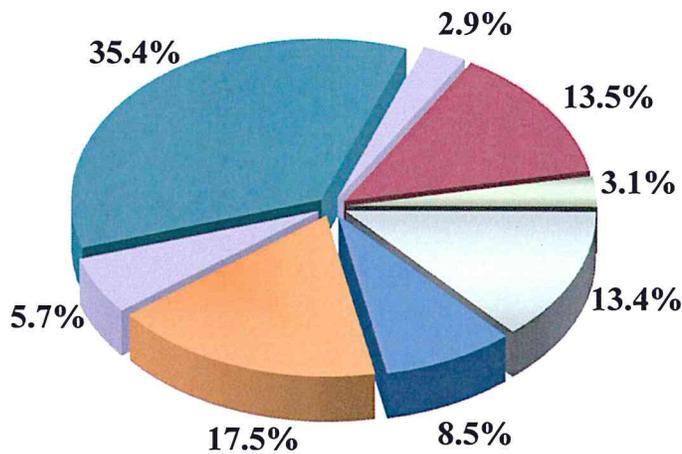
County Expenses	FY 2013	FY 2014				
	Expenses Actual	Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
Leisure Services						
County Library	\$ 154,802	\$ 151,977	\$ 25,330	49.5%	\$ 306,827	1.2%
Byran Lang Historical Library	32,743	33,095	5,516	55.4%	59,714	0.2%
	<u>\$ 187,546</u>	<u>\$ 185,072</u>	<u>\$ 30,845</u>	<u>50.5%</u>	<u>\$ 366,541</u>	<u>1.4%</u>
Community Dev.						
Planning & Building	\$ 125,862	\$ 140,313	\$ 23,385	52.9%	\$ 265,420	1.0%
Joint Dev Authority	121,518	126,541	21,090	52.5%	241,121	0.9%
	<u>\$ 247,381</u>	<u>\$ 266,854</u>	<u>\$ 44,476</u>	<u>52.7%</u>	<u>\$ 506,541</u>	<u>2.0%</u>
Total Operating Expenses	<u>\$ 11,948,871</u>	<u>\$ 12,584,405</u>	<u>\$ 1,048,700</u>	<u>51.6%</u>	<u>\$ 24,391,194</u>	<u>95.3%</u>
Average Expenses	\$ 1,991,479	\$ 2,097,401			\$ 2,032,600	
<i>Non-operating Expenses :</i>						
Other General Oper.						
Contingency	\$ -	\$ -	\$ -	n/a	\$ -	0.0%
Special Appropriations	326,028	875,666	145,944	72.2%	1,212,250	4.7%
Debt Service	-	-	-	0.00%	-	0.0%
Total Non-operating Expenses	<u>\$ 326,028</u>	<u>\$ 875,666</u>	<u>\$ 145,944</u>	<u>72.2%</u>	<u>\$ 1,212,250</u>	<u>4.7%</u>
Average Expenditures	\$ 54,338	\$ 145,944			\$ 101,021	
Total Expenses	\$ 12,274,899	\$ 13,460,071		52.6%	\$ 25,603,444	100.0%
Total Average Expenses	\$ 2,045,817	\$ 2,243,345			\$ 2,133,620	
Excess Revenue over/ (under) Expenses	<u>\$ 3,873,122</u>	<u>\$ 3,307,093</u>			<u>\$ -</u>	

Expenditure Review - 6 Month Analysis (Expenditures to Date - \$13,460,071)



□ Administration	□ Public Safety and Corr.	■ Courts
■ Health Human Services	■ Forestry	■ Public Works
■ Fleet Services	□ Leisure Services	■ Community Dev.
□ Other General Oper.		

General Fund Expenses (Total Annual Expenditures - \$25,603,444)



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

General Fund

Expenditure Analysis

December 31, 2013

Consolidation of Expenditures by Type

	First Six Months of Fiscal Year		% Increase
	2013	2014	
Salaries & Benefits	\$ 8,261,560	\$ 8,258,915	0.0%
Contracted Services	1,687,257	2,251,330	33.4%
Supplies and Materials	914,622	1,185,035	29.6%
Insurance (property and liability)	619,035	664,286	7.3%
Tranfers	787,030	858,436	9.1%
Capital Costs	5,396	74,979	n/a
Ambulance A/R (bad accounts)	-	167,090	n/a
Debt Service	-	-	n/a
Total Expenditures - December 31	\$ 12,274,899	\$ 13,460,071	9.7%

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.

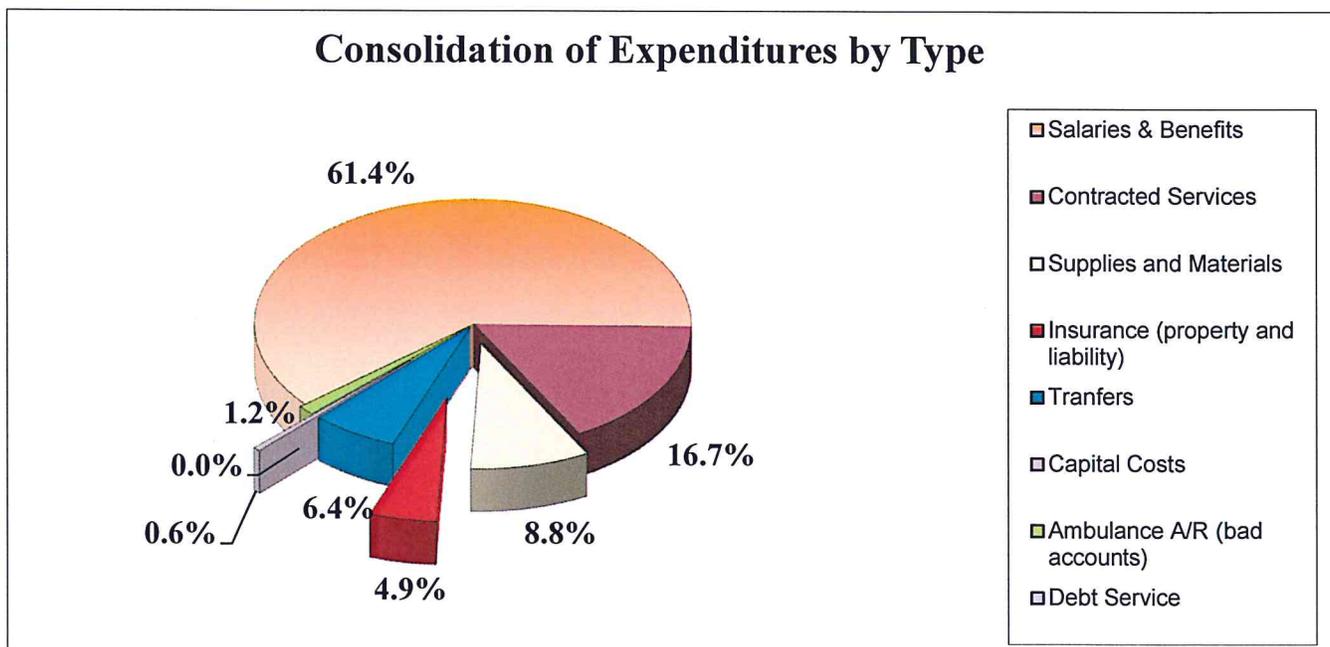
Supplies and Materials - computer supplies, office, vehicles, water & sewer, electric, fuel

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

Capital Costs - large and small equipment

Ambulance A/R (bad accounts) - write downs and write offs (mostly Medicare) for ambulance runs

Debt Service - lease payments



Curbside Collection

Revenue & Expense Analysis

December 31, 2013

Actual collections should be 50%

County Revenues	FY 2013		FY 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	\$ 15,119	\$ 12,912	\$ 2,152	38.4%	\$ 33,600	4.0%
Unincorp Collection Charges	595,474	583,714	97,286	73.9%	789,960	94.8%
Other Revenues	-	-	-	0.0%	-	0.0%
Total Operating Revenues	\$ 610,593	\$ 596,626	\$ 99,438	72.4%	\$ 823,560	98.8%
Average Collections	\$ 101,766	\$ 99,438			\$ 68,630	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 60	\$ 37	\$ 6	24.7%	\$ 150	0.0%
Other Fin Sources -						
- Proceeds carried forward	-	-	-	0.0%	10,000	1.2%
Total Non-operating Revenues	\$ 60	\$ 37	\$ 6	0.4%	\$ 10,150	1.2%
Average Collections	\$ 10	\$ 6			\$ 846	
Total Revenue Collections	\$ 610,654	\$ 596,663		71.6%	\$ 833,710	100.0%
Total Average Collections	\$ 101,776	\$ 99,444			\$ 69,476	

County Expenses	FY 2013		FY 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	\$ 21,056	\$ 26,875	\$ 4,479	42.7%	\$ 62,999	7.6%
Contracted Services	4,074	3,868	645	21.1%	18,370	2.2%
Advance Disposal Contract	299,163	292,241	48,707	48.7%	599,532	71.9%
Tipping Fees to Solid Waste	45,970	52,869	8,811	37.9%	139,384	16.7%
General Supplies	5,670	3,722	620	27.7%	13,425	1.6%
Total Operating Expenses	\$ 375,932	\$ 379,575	\$ 63,263	45.5%	\$ 833,710	100.0%
Average Expenses	\$ 62,655	\$ 63,263			\$ 69,476	
<i>Non-operating Expenses :</i>						
Bad Debt	\$ (11,544)	\$ 5,214	\$ 869	0.0%	\$ -	0.0%
Capital Equipment	-	-	-	0.0%	-	0.0%
Total Non-Operating Expenses	\$ (11,544)	\$ 5,214	\$ 869	0.0%	\$ -	0.0%
Average Expenses	\$ -	\$ -			\$ -	
Total Expenses	\$ 364,388	\$ 384,790		46.2%	\$ 833,710	100.0%
Total Average Expenses	\$ 60,731	\$ 64,132			\$ 69,476	
Excess Revenue over/(under) Expenses	\$ 246,266	\$ 211,874			\$ -	

Emergency Telephone

Revenue & Expense Analysis

December 31, 2013

Actual collections should be 50%

County Revenues	FY 2013		FY 2014			
	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	\$ 122,856	\$ 117,220	\$ 19,537	40.1%	\$ 292,300	26.9%
911 Fees - Cell phone	172,531	243,302	40,550	44.7%	543,800	50.1%
911 Fee - VOIP	-	7,271		#DIV/0!	-	0.0%
Other Revenues	-	-	-	0.0%	-	0.0%
Total Operating Revenues	\$ 295,387	\$ 367,793	\$ 60,087	44.0%	\$ 836,100	77.0%
Average Collections	\$ 49,231	\$ 61,299			\$ 69,675	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 47	\$ 23	\$ 4	53.8%	\$ 42	0.0%
Other Fin Sources : Op Transfer (Gen)	200,000	125,000	20,833	50.0%	250,000	23.0%
: Proceeds carried for	-	-	-	0.0%	-	0.0%
Total Non-operating Revenues	\$ 200,047	\$ 125,023	\$ 20,837	50.0%	\$ 250,042	23.0%
Average Collections	\$ 33,341	\$ 20,837			\$ 20,837	
Total Revenue Collections	\$ 495,433	\$ 492,815		45.4%	\$ 1,086,142	100.0%
Total Average Collections	\$ 82,572	\$ 82,136			\$ 90,512	

County Expenses	FY 2013		FY 2014			
	Expenses Actual	Expenses Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<i>Operating Expenses :</i>						
Salaries & Benefits	\$ 389,019	\$ 388,406	\$ 64,734	47.8%	\$ 812,587	74.8%
Contracted Services	96,016	108,737	18,123	45.9%	236,779	21.8%
Supplies	4,083	6,059	1,010	18.5%	32,776	3.0%
Total Operating Expenses	\$ 489,118	\$ 503,202	\$ 83,867	46.5%	\$ 1,082,142	99.6%
Average Expenses	\$ 81,520	\$ 83,867			\$ 90,179	
<i>Non-operating Expenses :</i>						
Capital Equipment	-	29,610	4,935	740.3%	4,000	0.4%
Total Non-operating Expenses	\$ -	\$ 29,610	\$ 4,935	740.3%	\$ 4,000	0.4%
Average Expenses	\$ -	\$ 4,935			\$ 333	
Total Expenses	\$ 489,118	\$ 532,812		49.1%	\$ 1,086,142	100.0%
Total Average Expenses	\$ 81,520	\$ 88,802			\$ 90,512	
Excess Revenue over/(under) Expenses	\$ 6,316	\$ (39,997)			\$ -	

Unincorporated Service District Fund

Revenue & Expense Analysis

December 31, 2013

Actual collections should be 50%

County Revenues	FY 2013 Revenues Actual	FY 2014				
		Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
<i>Operating Revenues :</i>						
Unincorporated Taxes	\$ 248,547	\$ 275,105	\$ 45,851	95.0%	\$ 289,600	29.0%
State Grant		-	-	0.0%	-	0.0%
Fire Collections	5	-	-	0.0%	500	0.1%
Total Operating Revenues	\$ 248,552	\$ 275,105	\$ 45,851	94.8%	\$ 290,100	29.1%
Average Collections	\$ 41,425	\$ 45,851			\$ 24,175	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 54	\$ 21	\$ 3	15.3%	\$ 135	0.0%
Other Fin Sources : Ins Prem. Tax	716,464	744,650	124,108	105.4%	706,700	70.9%
: Trans for leases	-	-	-	0.0%	-	0.0%
: Carry forward	-	-	-	0.0%	-	0.0%
Total Non-operating Revenues	\$ 716,519	\$ 744,670	\$ 124,112	105.4%	\$ 706,835	70.9%
Average Collections	\$ 119,420	\$ 124,112			\$ 58,903	
Total Revenue Collections	\$ 965,071	\$ 1,019,775		102.3%	\$ 996,935	100.0%
Total Average Collections	\$ 160,845	\$ 169,963			\$ 83,078	

County Expenses	FY 2013 Expenses Actual	FY 2014				
		Expenses Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<i>Operating Expenses :</i>						
Fire Services	\$ 186,264	\$ 308,132	\$ 51,355	67.5%	\$ 456,809	45.8%
Recreation	215,888	245,888	40,981	56.9%	\$ 431,776	43.3%
Total Operating Expenses	\$ 402,152	\$ 554,020	\$ 92,337	62.3%	\$ 888,585	89.1%
Average Expenses	\$ 67,025	\$ 92,337			\$ 74,049	
<i>Non-operating Expenses :</i>						
Capital Equipment	\$ 13,050.00	\$ 30,012	\$ 5,001.99	0.0%	\$ 36,350	3.6%
Debt Service	-	-	-	0.0%	72,000	7.2%
Total Non-operating Expenses	\$ 13,050	\$ 30,012	\$ 5,002	0.0%	\$ 108,350	10.9%
Average Expenses	\$ 2,175	\$ 5,002			\$ 9,029	
Total Expenses	\$ 415,202	\$ 584,032	\$ 661,976	58.6%	\$ 996,935	100.0%
Total Average Expenses	\$ 69,200	\$ 97,339	\$ 77,944		\$ 83,078	
Excess Revenue over/(under) Expenses	\$ 549,869	\$ 435,743			\$ -	

Solid Waste Fund

Revenue & Expense Analysis

December 31, 2013

Actual collections should be 50%

County Revenues	FY 2013		FY 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	\$ 1,111,580	\$ 1,354,224	\$ 225,704	52.6%	\$ 2,572,600	50.1%
C & D Industrial Sales	404,169	580,227	96,704	62.7%	924,800	18.0%
Old Still Sales	-	-	-	0.0%	-	0.0%
Other Revenues	-	54	9	0.0%	-	0.0%
Total Operating Revenues	\$ 1,515,749	\$ 1,934,504	\$ 322,417	55.3%	\$ 3,497,400	68.1%
Average Collections	\$ 252,625	\$ 322,417			\$ 291,450	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 213	\$ 6,757	\$ 1,126	13.9%	\$ 48,685	0.9%
Cash carry forward (retained earnings)	-	-	-	0.0%	1,592,000	31.0%
Total Non-operating Revenues	\$ 213	\$ 6,757	\$ 1,126	0.4%	\$ 1,640,685	31.9%
Average Collections	\$ 35	\$ 1,126			\$ 136,724	
Total Revenue Collections	\$ 1,515,961	\$ 1,941,261		37.8%	\$ 5,138,085	100.0%
Total Average Collections	\$ 252,660	\$ 323,544			\$ 428,174	

County Expenses	FY 2013		FY 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	\$ 680,124	\$ 550,020	\$ 91,670	44.0%	\$ 1,251,110	24.3%
Engineering & Lab Services	65,585	59,308	9,885	22.4%	265,300	5.2%
EPD & DNR Surcharges	5,600	6,000	1,000	5.0%	121,000	2.4%
Rep & Maint , Supplies - Heavy Equip	38,399	36,914	6,152	35.5%	104,000	2.0%
Equipment Rental	-	-	-	0.0%	10,000	0.2%
Insurance	-	-	-	0.0%	55,600	1.1%
Fuel	133,616	142,097	23,683	50.7%	280,000	5.4%
General Supplies	71,885	110,246	18,374	64.1%	172,050	3.3%
Timber Land Preparation	-	-	-	0.0%	-	0.0%
Other Expenses	834	954	159	13.4%	7,100	0.1%
Total Operating Expenses	\$ 996,043	\$ 905,539	\$ 150,923	40.0%	\$ 2,266,160	44.1%
Average Expenses	\$ 166,007	\$ 150,923			\$ 188,847	
<i>Non-operating Expenses :</i>						
Landfill Cell Construction	\$ -	\$ 429,239	\$ 71,540	33.0%	\$ 1,300,000	25.3%
Reserve for Closure/Post Closure	274,675	171,558	28,593	49.7%	345,500	6.7%
Capital Equipment	-	-	-	0.0%	64,000	1.2%
Depreciation Expense	328,430	321,259	53,543	48.7%	660,000	12.8%
Leases for Equipment	-	-	-	0.0%	-	0.0%
Bond Principal & Interest	53,362	53,363	8,894	11.3%	471,725	9.2%
Other Expenses	-	-	-	0.0%	30,700	0.6%
Total Non-operating Expenses	\$ 656,467	\$ 975,418	\$ 162,570	34.0%	\$ 2,871,925	55.9%
Average Expenses	\$ 109,411	\$ 162,570			\$ 239,327.08	
Total Expenses	\$ 1,652,510	\$ 1,880,957		36.6%	\$ 5,138,085	100.0%
Total Average Expenses	\$ 275,418	\$ 313,493			\$ 428,174	

Excess Revenue over/(under)	\$ (136,549)	\$ 60,304			\$ -	
Expenses						

Average Collections/Disbursements Analysis

Combining Statement

December 31, 2013

	General Fund	Curbside Collection	Emergency Telephone Sys	Uninc Service District	Solid Waste	Totals
<u>Average Monthly Revenue:</u>						
Total Average Operating Revenue	\$ 2,779,975	\$ 99,438	\$ 60,087	\$ 45,851	\$ 322,417	\$ 3,307,768
Total Average Non-operating Revenue	14,552	6	20,837	124,112	1,126	160,633
Total Collections Average	\$ 2,794,527	\$ 99,444	\$ 82,136	\$ 169,963	\$ 323,544	\$ 3,468,401
 <u>Average Monthly Expenditures:</u>						
Total Average Operating Expenditures	\$ 2,097,401	\$ 63,263	\$ 83,867	\$ 92,337	\$ 150,923	\$ 2,487,790
Total Average Non-operating Expend.	145,944	-	4,935	5,002	162,570	318,451
Total Disbursements Average	\$ 2,243,345	\$ 64,132	\$ 88,802	\$ 97,339	\$ 313,493	\$ 2,806,241
Months of Operating Coverage	1.2	1.6	0.9	1.7	1.0	1.2
 <u>Average Monthly Over / Under:</u>						
Total Operating	\$ 682,574	\$ 36,175	\$ (23,780)	\$ (46,486)	\$ 171,494	\$ 819,978
Total Non-operating	(131,392)	6	15,902	119,110	(161,443)	(157,818)
Total Monthly Coverage	\$ 551,182	\$ 36,181	\$ (7,878)	\$ 72,624	\$ 10,051	\$ 662,160
 <u>Cash Analysis:</u>						
Unrestricted Cash Balances Available						
for Period - December 31, 2013	\$ 9,380,128.54	\$ 580,564.75	\$ 386,593.35	\$ 517,413.90	\$ 1,240,934.20	\$ 12,105,635
Operating Expenditures	\$ 2,097,401	\$ 63,263	\$ 83,867	\$ 92,337	\$ 150,923	\$ 2,487,790
Months of Operating Cash	4.5	9.2	4.6	5.6	8.2	4.9
Total Expenditures	\$ 2,243,345	\$ 64,132	\$ 88,802	\$ 97,339	\$ 313,493	\$ 2,807,110
Months of Operating Cash	4.2	9.1	4.4	5.3	4.0	4.3

Projection of Fund Balance/Retained Earnings
 Combining Statement
 December 31, 2013

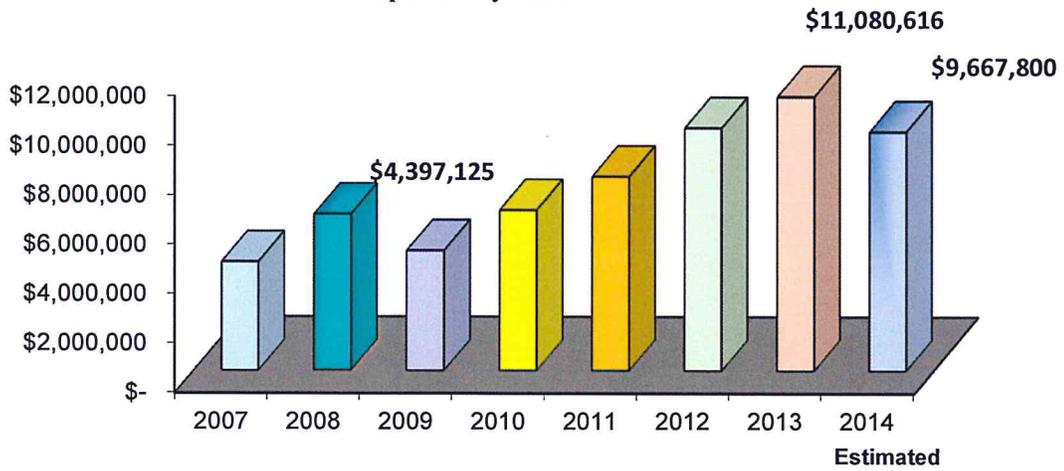
Fund Balance/Retained Earnings :	<u>General Fund</u>	<u>Curbside Collection Fund</u>	<u>Emergency Telephone</u>	<u>Uninc Service Dist Fund</u>	<u>Solid Waste Fund</u>
<u>Unrestricted Balances for Period</u>					
Ending - June 30, 2013	\$ 6,074,353	\$ 350,964	\$ 422,337	\$ 2,249	\$ 1,279,412
<i>Comparison (Fund Bal) - Jun 30, 2012</i>	<i>\$ 8,352,300</i>	<i>\$ 293,382</i>	<i>\$ 279,337</i>	<i>\$ 143,475</i>	<i>\$ 608,820</i>
Actual for Jul - Dec 2013 :					
Add : Revenue	16,767,164	596,663	492,815	1,019,775	1,941,261
Less : Expenditures	13,460,071	384,790	532,812	584,032	1,880,957
Projections for Jan - June 2014 :					
Add : Revenue	7,096,500	237,100	607,300	11,700	1,636,200
Less : Expenditures	11,816,450	411,800	555,300	340,900	2,881,300
Balances - June 30, 2014	<u>\$ 4,661,496</u>	<u>\$ 388,138</u>	<u>\$ 434,340</u>	<u>\$ 108,792</u>	<u>\$ 94,616</u>

Projection of Cash Balances
 Combining Statement
 December 31, 2013

Cash Balances :	<u>General Fund</u>	<u>Curbside Collection Fund</u>	<u>Emergency Telephone</u>	<u>Uninc Service Dist Fund</u>	<u>Solid Waste Fund</u>
<u>Unrestricted Balances for Period</u>					
Ending December 31, 2013	\$ 9,380,129	\$ 580,565	\$ 386,593	\$ 517,414	\$ 1,240,934
<i>Comparison (Cash Bal) - Dec 31, 2012</i>	<i>\$ 11,915,875</i>	<i>\$ 504,223</i>	<i>\$ 471,336</i>	<i>\$ 849,442</i>	<i>\$ 1,620,499</i>
Projections for Jan - June 2014 :					
Add : Revenue	7,096,500	237,100	607,300	11,700	1,636,200
Less : Expenditures	11,816,450	411,800	555,300	340,900	2,881,300
Balances - June 30, 2014	<u>\$ 4,660,179</u>	<u>\$ 405,865</u>	<u>\$ 438,593</u>	<u>\$ 188,214</u>	<u>\$ (4,166)</u>
<i>For Comparison Purposes :</i>					
Cash Balances - June 30, 2013	\$ 10,609,833	\$ 554,065	\$ 373,313	\$ 155,184	\$ 1,374,713

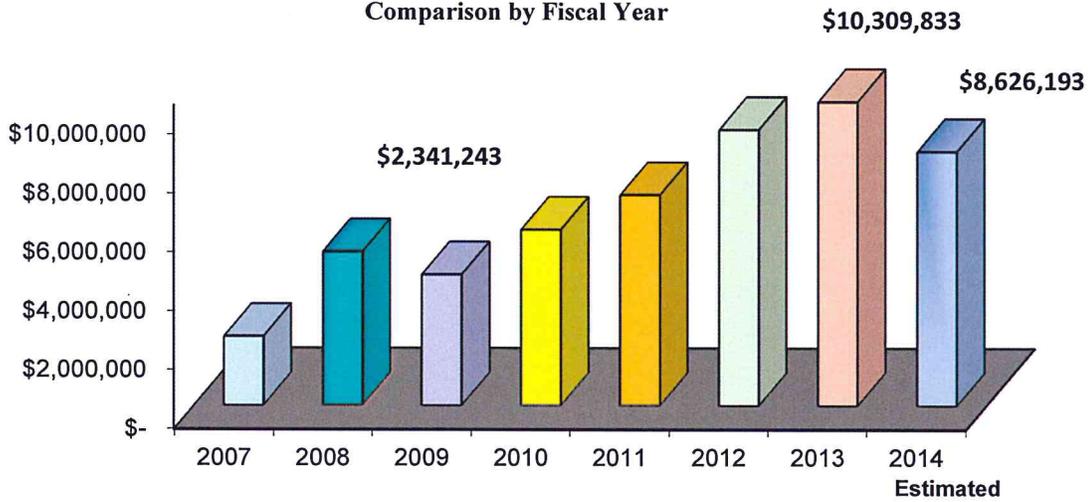
Total General Fund Balance

Comparison By Fiscal Year



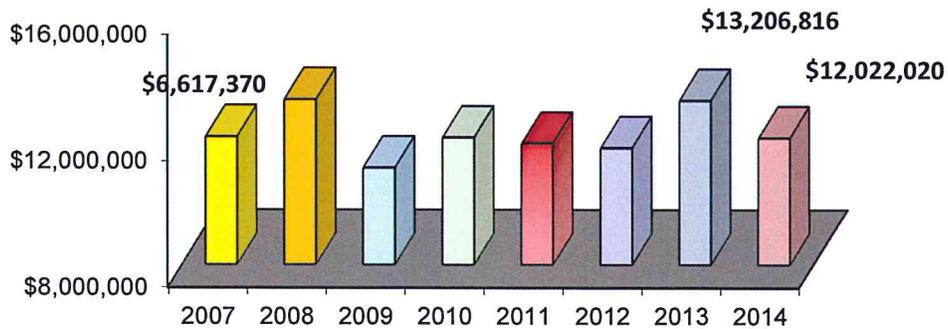
General Fund Cash Balance

Comparison by Fiscal Year



Total Solid Waste Retained Earnings

Comparison By Fiscal Year



Compare Actuals & Projections

SPLOST #6

December 31, 2013

Actuals to date

Date	Actuals to date									
	Collections FY 2008	Collections FY 2009	Collections FY 2010	Collections FY 2011	Collections FY 2012	Collections FY 2013	Collections FY 2014	Actual Collections FY 2013	Projections FY 2013	Difference in Collections
Jul	\$ -	\$ 662,296.16	\$ 584,722.17	\$ 555,925.87	\$ 625,616.44	\$ 592,627.81	\$ 588,417.00	\$ 597,694	\$ 550,000	\$ 47,694
Aug	-	641,303.35	646,988.96	553,968.95	612,442.91	563,049.84		\$ 644,664	\$ 550,000	\$ 94,664
Sep	917,480.53	771,838.53	670,102.47	602,889.78	624,703.50	566,777.01		\$ 568,763	\$ 550,000	\$ 18,763
Oct	743,741.86	637,179.01	537,286.22	547,438.68	587,078.99	597,694.38				
Nov	740,744.37	687,951.52	578,362.57	559,113.88	553,981.81	644,663.97				
Dec	610,548.64	562,741.96	538,556.09	557,525.83	531,226.31	568,762.88		\$ 1,811,121	\$ 1,650,000	\$ 161,121
Jan	644,314.35	540,140.31	603,056.57	586,674.48	681,087.58	677,813.68				
Feb	795,955.78	755,731.91	590,219.04	528,766.90	594,563.32	466,077.34				
Mar	556,819.85	603,352.99	631,310.63	561,468.22	593,549.64					
Apr	653,834.86	509,324.82	616,918.15	588,731.61	638,015.90	669,860.10				
May	697,080.95	852,104.06	575,841.14	563,793.20	591,524.06	594,344.17				
Jun	620,451.11	498,094.39	552,739.24	596,261.61	617,236.21	562,364.16				
	\$ 6,980,952	\$ 7,722,059	\$ 7,126,103	\$ 6,802,559	\$ 7,251,139	\$ 7,101,585	\$ 588,417			
							\$ 43,572,814			
Projector	\$ 7,980,205	\$ 9,120,439	\$ 7,420,000	\$ 6,818,000	\$ 6,600,000	\$ 6,600,000	\$ 3,300,000			
							\$ 47,838,644			
							(to date)			

Total Budget vs Actual
Cumulative (since beginning) \$ (4,265,830)

Entity	Percentage	Total Cumulative
St. Marys	28.00%	\$ (1,194,432)
Kingsland	28.00%	\$ (1,194,432)
Woodbine	7.00%	\$ (298,608)
PSA	9.17%	\$ (391,177)
County	27.83%	\$ (1,187,181)

Received an extra distribution from State

- Dec 2010 - \$793.58
- Mar 2011 - \$11,422.25
- Jun 2011 - \$221.97
- Sept 2011 - \$1,845.85
- Mar 2012 - \$1,817.86
- Oct 2012 - \$1,912.99

Total Referendum vs Actual
Cumulative (since beginning) \$ (4,066,075)

	\$ 70,000,000
	\$ 11,666,667
	\$ 972,222.22
	\$ 47,638,889

Compare Actuals & Projections
 SPLOST #7
 December 31, 2013

Comparison of Actuals to Projections for Quarter											
Actuals to date											
Date	Collections FY 2014	Collections FY 2015	Collections FY 2016	Collections FY 2017	Collections FY 2018	Collections FY 2019	Collections FY 2020	Actual Collections FY 2014	Projections FY 2014	Difference in Collections	
Jul	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Aug	\$ 587,552.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sep	\$ 566,218.82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Oct	\$ 549,045.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 549,046	\$ 604,100.00	\$ (55,054)	
Nov	\$ 567,204.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 567,204	\$ 592,600.00	\$ (25,396)	
Dec	\$ 578,509.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 578,509	\$ 562,800.00	\$ 15,709	
Jan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,759,500	\$ (64,740)	
Feb	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Mar	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Apr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
May	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Jun	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 2,848,531.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Projections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
							\$ 2,848,531.29				
											(to date)

Received an extra distribution from State

SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS (SPLOST#6)
FOR THE PERIOD ENDED DECEMBER 31, 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	\$ 711,360	\$ 2,290,027
<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	\$ 4,249,166	\$ 143,139
<u>Camden County - Road Projects</u>				
Bullhead Bluff	\$ -	\$ 207,398	\$ 420,061	\$ (212,663)
Colerain Road - Phase I & II	-	1,125,733	\$ 1,953,825	\$ (819,021)
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
Old Red Bluff	434,100	654,748	337,957	316,791
Total County Road Projects	\$ 7,199,152	\$ 7,631,399	\$ 8,634,662	\$ (994,192)
<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	8,997,288	2,155,890
City of St. Marys	18,760,000	11,046,554	7,541,219	3,505,334
City of Woodbine	4,690,000	2,761,639	1,821,447	940,192
	\$ 48,350,550	\$ 30,555,872	\$ 24,061,079	\$ 6,601,416
Total All Projects	<u>\$ 70,000,000</u> *	<u>\$ 45,579,576</u>	<u>\$ 37,656,267</u>	<u>\$ 8,040,390</u>

* Includes reimbursements from DOT

Current Bank Balance - December 31, 2013 \$ 9,594,427

Current Due

Jail Project	\$ 2,288,640
St. Marys	3,819,168
Kingsland	2,363,100
Woodbine	1,018,650
County	104,870

\$ 9,594,428

SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS (SPLOST#7)
FOR FY 2014, Ending December 31, 2013

PROJECT	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	EXPENDITURES TO DATE TOTAL	BALANCE
<u>County Wide</u>				
<u>Phase 1</u>				
Public Safety-Multi Agency Data Sharing Sys	\$ 2,000,000	\$ 2,000,000	\$ 202,619	\$ 1,797,381
Public Safety Radio Communications System	\$ 2,055,000	\$ 2,055,000		\$ 2,055,000
Colerain Road/Bypass Hurricane Evacuation	\$ 750,000	\$ 750,000		\$ 750,000
Ambulances for County-Wide Emergency Svcs	\$ 530,000	\$ 530,000		\$ 530,000
<u>Phase 2</u>				
Land/Infrastructure-Economic Development	\$ 1,500,000	\$ 1,500,000		\$ 1,500,000
	<u>\$ 6,835,000</u>	<u>\$ 6,835,000</u>	<u>\$ 202,619</u>	<u>\$ 6,632,381</u>
<u>Camden County - Capital Projects</u>				
Fire Station 18 Expansion	\$ 500,000	\$ 500,000		\$ 500,000
Juvenile Court Building	\$ 250,000	\$ 250,000		\$ 250,000
Library Parking Lot & Drainage	\$ 225,000	\$ 225,000		\$ 225,000
County Extension Parking Lot	\$ 80,000	\$ 80,000		\$ 80,000
Various Buildings Renovations	\$ 115,700	\$ 115,700		\$ 115,700
Heavy Machinery & Equipment	\$ 1,402,000	\$ 1,402,000		\$ 1,402,000
Vehicles	\$ 5,703,000	\$ 5,703,000	\$ 49,489	\$ 5,653,511
Technology & Connection Enhancements	\$ 1,177,000	\$ 1,177,000	\$ -	\$ 1,177,000
				\$ -
Total Buildings, Recreation, and Other	<u>\$ 9,452,700</u>	<u>\$ 9,452,700</u>	<u>\$ 49,489</u>	<u>\$ 9,403,211</u>
<u>Camden County - Road Projects</u>				
Colerain Road (possible mitigation costs)	\$ 150,000	\$ 150,000		\$ 150,000
Springhill Road	\$ 2,870,000	\$ 2,870,000		\$ 2,870,000
Incachee Road	\$ 1,750,000	\$ 1,750,000		\$ 1,750,000
Jody, Powell, & Kayla	\$ 316,800	\$ 316,800		\$ 316,800
Satilla Bluff East	\$ 600,000	\$ 600,000		\$ 600,000
Satilla Bluff West	\$ 1,000,000	\$ 1,000,000		\$ 1,000,000
Halifax Road (balance of referendum)	\$ 157,028	\$ 157,028		\$ 157,028
Colesburg Tompkins Bridge	\$ 300,000	\$ 300,000		\$ 300,000
Harriett's Bluff Deep Creek Bridge	\$ 130,000	\$ 130,000		\$ 130,000
				\$ -
				\$ -
Total County Road Projects	<u>\$ 7,273,828</u>	<u>\$ 7,273,828</u>	<u>\$ -</u>	<u>\$ 7,273,828</u>
<u>PSA and City Projects</u>				
PSA - Parks & Equipment	\$ 2,896,000	2,896,000		\$ 2,896,000
City of Kingsland	\$ 16,639,629	16,639,629		\$ 16,639,629
City of St. Marys	\$ 17,831,293	17,831,293	-	\$ 17,831,293
City of Woodbine	\$ 4,071,550	4,071,550		\$ 4,071,550
	<u>\$ 41,438,472</u>	<u>\$ 41,438,472</u>	<u>\$ -</u>	<u>\$ 41,438,472</u>
Total All Projects	<u><u>\$ 65,000,000</u></u>	<u><u>\$ 65,000,000</u></u>	<u><u>\$ 252,108</u></u>	<u><u>\$ 64,747,892</u></u>

ACTUAL \$ REMAINING

Current Bank Balance - December, 2013 \$ 2,596,423

Current Due

County Wide	\$ 2,596,423
St. Marys	-
Kingsland	-
Woodbine	-
PSA	-
County	-
	<u>\$ 2,596,423</u>