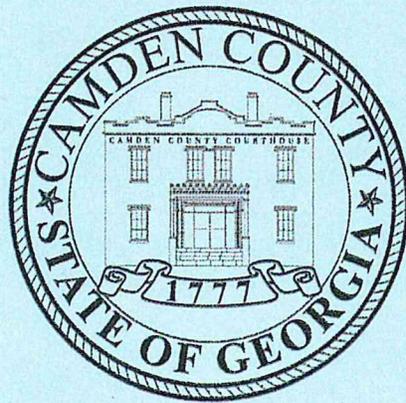


**CAMDEN COUNTY
BOARD OF COMMISSIONERS**

**QUARTERLY FINANCIAL REVIEW
PERIOD ENDING MARCH 31, 2014
FISCAL YEAR 2014**



Board of County Commissioners

200 East 4th Street / P.O. Box 99 • Woodbine, GA 31569
Phone: (912) 576-6682 • Fax: (912) 576-1866 • www.co.camden.ga.us



Office of Finance and Budget

April 15, 2014

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

Re: Financial Condition – March 31, 2014

The third 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 March 31, 2014. Included, are individual analyzed reports that will assist you in reviewing the activity for the third 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 program as it relates 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, Capital Improvements, and Shared Assets, 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 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 on a regular basis.

"Georgia's Coastal Community of Choice"

STEVE L. HOWARD
County Administrator

O. BRENT GREEN
County Attorney

WILLIS KEENE, JR.
Commissioner, District 1

KATHERINE NISI ZELL - Vice Chair
Commissioner, District 2

STEPHEN L. BERRY
Commissioner, District 3

CHARLENE SEARS
Commissioner, District 4

DAVID L. RAINER - Chair
Commissioner, District 5

General Fund : Total actual revenues collected through March are approximately \$20.9 million or 80.5% of the total budget as compared with 75% expected year to date. These figures can be seen on page 1 of this report. The normal average revenues per month are \$2.3 million and is also reflected on page 1. The largest portion of the individual budgeted revenues, property taxes (57.2%), is well over our targeted budget at this point in time, at 89.3%. The overall tax collections are higher than expected at this time due mostly to the timing of the current tax bill due dates. Thanks to the hard work of the Tax Commissioner's office, we were able to collect the majority of the budgeted property taxes (\$13.2 million of the budgeted \$14.8 million) by March 31, 2014. As you can see, most revenue sources are currently reported at or above the expected collections to date. Expected increases and decreases are explained below.

Prior year property taxes have already exceeded the expected budget for the year. There is approximately \$110,000 collected above the estimated budget at this time. We can use this amount to offset any overages in expenditures or less than expected revenue collections. Plans at this time will be to offset any use of the appropriated fund balance for this fiscal year as long as all budgeted revenues come in as expected. Local option sales taxes appear to be far under at this time by approximately \$348,600, but that is due to the fact that these taxes are collected and disbursed by the State at least one month after the actual collection periods. I anticipate that by the end of the fiscal year, we will collect the amount of the estimated budget. Excise and special use taxes are made up of intangibles; alcoholic beverages; and penalties, interest, and fifas on tax collections, are over budget for the entire year at this time by \$155,300. Overall, court fines and fees are slightly under at this time by approximately \$100,000. However, these revenues will have accruals received at year end, but it does not appear at this time that court fines will be fully recovered by year end. Service Charges are well over at this time. The two largest portions of this revenue source (50%) are EMS fees, which are over at this report period by approximately \$87,000 and tax collection fees (31%), which are almost at the entire year's budget.

Of the total collected revenues, 90.2% or \$23.4 million is from operating type sources and only 9.8% or \$2.5 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 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. I am continuing to work closely with both the Tax Assessor and Tax Commissioner to monitor the current tax collection activities and any discrepancies during the remaining collection period of June 30, 2014. At this reporting period, I expect that all revenues by source category will at least meet and I expect several sources to exceed current projections for this fiscal year. There are two exceptions to this forecast. Property taxes and court fines. I will continue to monitor these two important revenue sources for further and future detail.

Expenses for the general fund through March are approximately \$19.3 million or 74.3% of the total budget compared with 75% 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 \$2.1 million are reflected on page 4 of the enclosed reports as well. By using this as a basis, we can see that we have just over 6 months of cash on hand to cover expenditures at the end of March (see page 11). Overall, the general fund expense budget is slightly under at this time, by approximately \$194,000. The majority of these savings are due to savings in larger budgets such as Employee Health.

Of the total budgeted expenditures, 95.0% or \$24.6 million is for operating type expenses and 5.0% or just under \$1.3 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 assessor, tax commissioner, and facilities maintenance, create 31.6% of the total current actual expenditures and is under budget for this reporting period at 70.1%. All of the departments that make up administration are under budget at this time, with the exception of administrative services, county attorney, property and liability insurance, and facilities. The overage for administrative services is due to budget amendments that need to be made for reorganizing efforts. The overage for the county attorney budget is simply due to additional cases that have been resolved this year. The overage for insurance is due to annual payments made at the beginning of the fiscal year. It appears at this time, that these insurances will be slightly under budget by year end. The slight overage in facilities is due mostly to upgrades/repairs for air conditioning systems. I feel that we should be well within budget overall by year end. Public safety comprises 40.6% of the total current budget and is at budget for this reporting period at 75.3%. There are no departments that are over budget at this report period that is over budget in public safety and so we should be well within budget by year end. The courts comprise 8.9% of the total current budget and are under the expected actual budget for this time at 70.0%. It appears the bottom line will be well within budget by year end. The final significant category is for Public Works which comprises 7.4% of the total current budget and is under the actual budget for this time at 72.7%. Fleet services is slightly over at this report period due mostly to allocations that will need to be made to other departments by year end for services rendered on various vehicles. It appears that the overall budget should see savings in the bottom line of public works.

Most departments are operating within their expected budgets at this time and some are well under their budgets for this reporting period. At this time, I anticipate that all departments will be at or below their approved budgets by fiscal year end. Additional information can be found on page 6 that reflect total general fund expenses by category. This will help you see if there are rising costs or decreasing costs from year to year. How does all of this information affect the general fund? The bottom line is by combining the actual revenues and expenses through March, it reflects that we are positively funded by \$1.6 million. By comparison, at this same time last year, we had a positive balance of \$3.8 million. The reason for the decrease in net revenues over expenses from last year is due entirely to the continued reduction of the digest for collection of property taxes. In other words this was the fourth straight year the digest fell by at least \$1 million each year. The total reduction was \$1.1 million less this year as the same time period last year. The actual usable cash balance in the general fund checking account at March 31, 2014 was \$12,559,937 as compared to \$12,970,837 last year.

Curbside Fund : Total revenues are \$804,357 or 96.5% of total budget, through March, as compared with 75% 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 expected collections are well over the actual at this time by approximately \$165,145. Of the total budgeted revenues, 98.8% or \$823,560 is from operating type sources. Non-operating sources such as interest and fund balance are 1.2% or \$10,150. It appears that garbage collection fees will be slightly under the expected budget projections for the fiscal year by approximately \$7,000 since the last billing of the fiscal year has been applied. This is due to the change in policy to move the billing up to advance instead of arrears.

Expenses through March are \$584,856 or 70.2% of the total budget compared with 75% expected year to date. These figures can also be seen on page 7. The normal average

expenditures per month of \$64,984 are reflected here as well. Currently, the total expenses are well under budget at this time by approximately \$40,400. The checking account balance ending March 31, 2013 was \$604,402. By using this as a basis, we can reason that we have almost five months of cash on hand to cover expenditures at the end of March, as reflected on page 11.

Emergency Telephone : Total revenues collected through March are \$822,441 or 75.7% of the total budget compared with 75% 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, at 77.0% of the total expected budget. The telephone fees continue to be reduced and the cell phone fees are trending very slightly upward as we begin to receive State collections for the phones not on a regular service provider's system such as Wal-Mart. The revenues from the State are only forwarded to us once a year in October. This fiscal year they were approximately \$94,000. Last year, there was only \$36,000 collected for approximately a half year. Also, the largest vendors will not have their quarterly payments for this fund until April. The general fund has transferred \$250,000 to date which is the full transfer budget for the year. With all of these factors in mind, I feel that the revenues will meet the total budget by year end.

Expenses through March are \$814,468 or 75.0% of the total budget compared with 75% expected year to date. These figures can also be seen on page 8. The normal average expenditures per month are \$90,496. The checking account balance ending March 31, 2014 was \$436,075. By using this as a basis, we can reason that we have almost five months of cash on hand to cover expenditures at the end of March. We have been careful over the years to slowly build this fund balance back up for three main goals. To make the fund self supporting, to acquire dollars for building improvements, and to fund future equipment and software upgrades. I expect at this time that all budgeted expenses will stay within the approved budget bottom line.

Unincorporated Tax District : Total revenues collected through March are \$1.2 million or 117.4% of the total budget compared with 75% 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 105.4% of the total expected budget annual budget. The next largest revenue source is taxes. We have collected 116% of all tax types, such as property, intangible, and public utility taxes.

Expenses through March are \$919,390 or 92.2% of the total budget compared with 75% expected year to date. These figures can also be seen on the page 9. The fund is approximately \$107,481 over budget for this reporting period, due to additional small equipment purchases for the new pumper trucks and repairs and maintenance of the older fire trucks. The normal average expenditures per month are \$102,154. The normal average expenses, removing the capital equipment purchases, would be \$64,493 per month. This would be much closer to the normal operating costs within the annual budget. The checking account balance ending March 31, 2013 was \$520,001. By using this as a basis, we can reason that we still have just over five months of cash on hand to cover expenses at the end of March. The revenues are well over budget for the year and the expenses are just under budget for the year. I will have to create a budget amendment to bring the revenues (insurance and overages) and expenses in line for the end of the fiscal year.

Solid Waste Fund : The total revenue collected through March 31, 2014 is \$2,712,679 or 52.8% of the total budgeted revenues as compared with 75% expected to date. These figures can be seen on page 10 of the enclosed statements. Operating type revenues (68.1%) for the landfill are made up of fees from the two landfills. This year the operating type revenues are

actually slightly exceeding the budget to date comparison. Additional materials are expected at both sites. Collections for MSW and C & D site are slowing beginning to inch back up. Due to the new cell that was being constructed this year, fund balance was used to complete the construction. Of the total budgeted revenues, a larger than normal amount (31.0% or \$1.6 million) is from non-operating sources, in this case retained earnings (fund balance).

Expenditures through March are \$3,8 million or 74.1% of the total budget compared with 75% expected year to date. These figures can also be seen on page 10. The four largest expenses for this reporting period were for salaries and health benefits, reserves for closure and post-closure, depreciation, and bond payments. Just these four expenses comprised almost 82% of the total current expenses. The normal average expenditures per month are \$423,067. However, by taking the capital construction out of this cost average, we are back to a normal average per month of \$302,830. The checking account balance ending March 31, 2014 was \$430,861 as compared to \$1,792,196 at this same time last year. By using this current balance as a basis, we can reason that we have only one month of cash on hand to cover expenditures at the end of March.

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 spreadsheet reflects the current estimated budgets for all projects, as well as the current actual project costs 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 \$6.8 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 completed. Once the final road reimbursements have been completed, we can review the remaining balance (approx. \$100,000) for proper final project completions. The most likely use will be for additional match for road projects.

SPLOST #7 Fund : The overall collections for SPLOST #7 (only eight months) is \$4.6 million to date. The expenses to date are mostly for the County-Wide Data Sharing System project of approximately \$1 million. No expenses will be incurred for projects, other than the top tier projects, until all of the top tier projects have been fully funded. I expect this to be approximately May 2014, but not later than 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 \$3,582,437.26 at the end of March 31, 2014.

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, 2014 (fund balances) and March 31, 2014 (cash balances).

As currently estimated, the general fund will decrease slightly over last year's fund balance as some revenues increase, with the exception of the use of fund balance, while there will be some savings from the total budgeted expenses.

Curbside collection appears at this point that revenues will be at the total budgeted revenues and expenses will be slightly under budget.

Emergency telephone reflects a slight increase in its projected fund balance. This is due to the continued efforts by many to secure more fee collections and maintaining current expenses.

The unincorporated tax district reflects a slight decrease in fund balance. This is due mostly to the many repairs and maintenance issues that plague the older trucks and the purchase of additional equipment for the new pumper trucks. This includes the fact that budgeted revenues were exceeded.

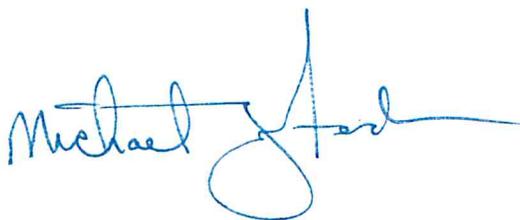
The solid waste fund reflects a significant decrease in fund balance over last year and will actually end in a slight positive retained earnings (fund balance), if we only look at the unrestricted funds. Solid waste has a true fund balance, currently, of almost \$14.6 million. However, the difference in these funds 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 the current 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 beginning of this next fiscal year 2015. 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 March 31, 2014. 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) in the general fund. It appears that we will use approximately \$1.3 million of our unrestricted fund balance this year. 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.

With the exception of the emergency telephone fund, all funds reflect a decrease in cash flow projections over last year. While we are continuing to be very conservative in this great economic downturn, there are still issues facing us that require our use of cash. Hopefully, by the beginning of next fiscal year, we will begin to see some recovery in the digest, permits, and building materials. The additional charts on page 13 simply show a comparison to the past seven years of audited fund balance for the general fund and retained earnings for the solid waste fund. The key in comparing these charts is to note that there was a downward fall coming into to FY 2007 and the rebuilding of the fund balance through FY 2013.

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 progressing 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,



Michael J. Fender
Director Finance and Budget

General Fund

Revenue Analysis

March 31, 2014

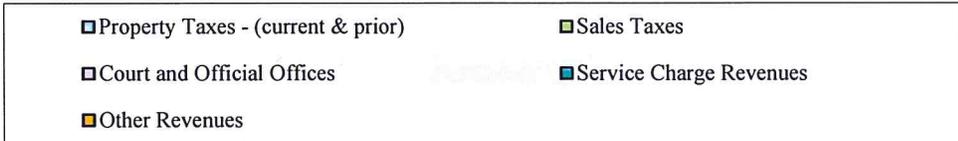
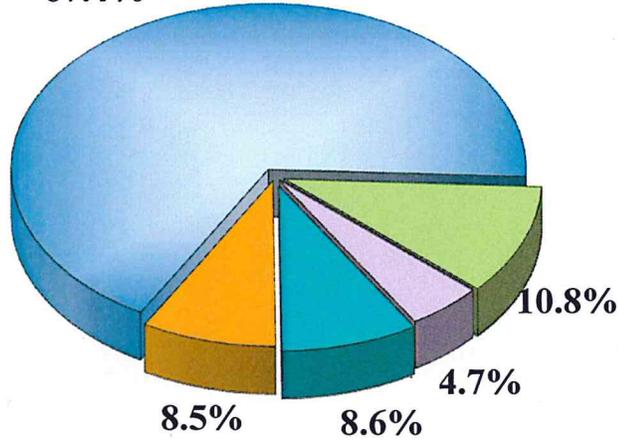
Actual collections should be 75%

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>						
Property Taxes (current year)	\$ 14,832,974	\$ 13,238,378	\$ 1,470,931	89.3%	\$ 14,831,800	57.2%
Property Taxes (prior years)	\$ 814,938	\$ 848,654	\$ 94,295	114.9%	\$ 738,400	2.8%
Sales Taxes	\$ 2,296,229	\$ 2,256,761	\$ 250,751	65.0%	\$ 3,473,800	13.4%
Excise and Special Use Taxes	\$ 762,395	\$ 1,278,463	\$ 142,051	113.8%	\$ 1,123,115	4.3%
Licenses and Permits	\$ 68,497	\$ 86,992	\$ 9,666	120.7%	\$ 72,100	0.3%
Court and Official Offices	\$ 971,036	\$ 979,549	\$ 108,839	68.0%	\$ 1,439,979	5.5%
Office Rents	\$ 47,709	\$ 59,782	\$ 6,642	101.7%	\$ 58,800	
Service Charge Revenues	\$ 1,534,466	\$ 1,794,917	\$ 199,435	108.1%	\$ 1,660,930	6.4%
Total Operating Revenues	\$ 21,328,243	\$ 20,543,496	\$ 2,282,611	87.8%	\$ 23,398,924	90.2%
Average Collections	\$ 2,369,805	\$ 2,282,611			\$ 1,949,910	
<i>Non-operating Revenues :</i>						
Intergovernmental Revenues	\$ 163,633	\$ 297,870	\$ 33,097	65.0%	\$ 458,438	1.8%
Other Revenues	\$ 30,886	\$ 25,286	\$ 2,810	120.3%	\$ 21,020	0.1%
Other Financing Sources	\$ 3,550	\$ 24,629	\$ 2,737	1.2%	\$ 2,070,000	8.0%
Total Non-op Revenues	\$ 198,069	\$ 347,784	\$ 38,643	13.6%	\$ 2,549,458	9.8%
Average Collections	\$ 22,008	\$ 38,643			\$ 212,455	
Total Revenues	\$ 21,526,313	\$ 20,891,280	\$ 2,321,253	80.5%	\$ 25,948,382	100.0%
Total Average	\$ 2,391,813	\$ 2,321,253			\$ 2,162,365	

Revenue Review - 9 Month Analysis

(Revenues to Date - \$20,891,280)

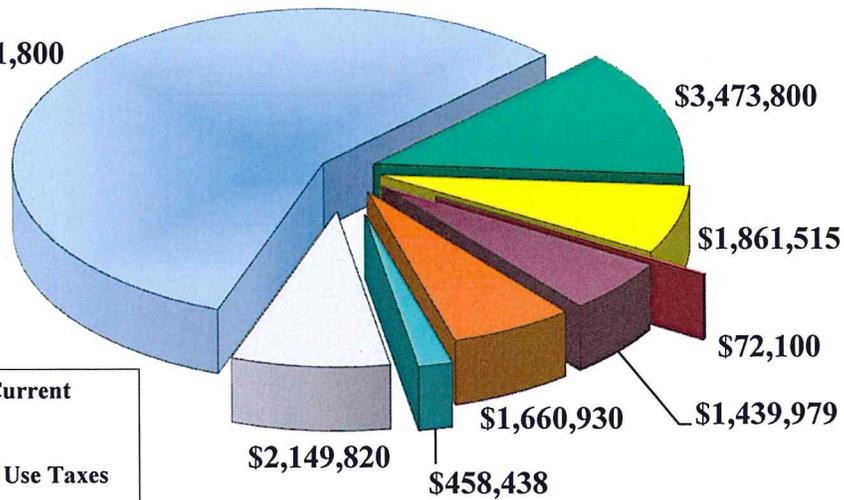
67.4%



General Fund Revenues

(FY 2014 Revenue Budget - \$25,948,382)

\$14,831,800



General Fund

Expense Analysis

March 31, 2014

Actual collections should be 75%

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	\$ 57,382	\$ 95,039	\$ 10,560	73.7%	\$ 128,940	0.5%
Board of Equalization	8,618	12,141	1,349	65.5%	18,550	0.1%
County Clerk	35,591	37,672	4,186	73.1%	51,555	0.2%
Administration	182,684	203,748	22,639	68.6%	297,034	1.1%
Administrative Services	36,649	41,452	4,606	80.5%	51,472	0.2%
Registrar	125,068	70,759	7,862	56.2%	125,904	0.5%
Finance	299,649	303,476	33,720	72.6%	418,283	1.6%
Support Services	63,944	61,395	6,822	62.9%	97,538	0.4%
County Attorney	107,196	143,616	15,957	83.2%	172,600	0.7%
Information Technology	154,810	151,661	16,851	66.6%	227,676	0.9%
Human Resources	66,973	75,266	8,363	73.8%	101,962	0.4%
Tax Commissioner	426,774	443,630	49,292	69.1%	641,871	2.5%
Tax Assessor	426,847	488,518	54,280	65.7%	743,811	2.9%
Employee Health Benefit	2,260,927	2,303,662	255,962	66.8%	3,447,148	13.3%
Worker's Compensation	266,944	206,904	22,989	71.9%	287,949	1.1%
Insurance	641,902	670,068	74,452	84.7%	790,700	3.0%
Facilities Management	318,509	357,314	39,702	76.9%	464,891	1.8%
Projects Coordinator	52,794	39,418	4,380	52.1%	75,600	0.3%
Customer Service	50,764	46,181	5,131	75.7%	61,019	0.2%
	<u>\$ 5,584,025</u>	<u>\$ 5,751,920</u>	<u>\$ 595,763</u>	<u>70.1%</u>	<u>\$ 8,204,503</u>	<u>31.6%</u>
Public Safety and Corr.						
Sheriff's Office	\$ 2,367,923	\$ 2,572,839	\$ 285,871	75.1%	\$ 3,427,819	13.2%
Jail/Corrections	1,604,712	1,616,958	179,662	74.1%	2,181,978	8.4%
Adult Probation	7,884	8,370	930	71.6%	11,695	0.0%
Department of Juvenile Justice	9,941	27,007	3,001	60.3%	44,770	0.2%
E M S	3,199,677	3,421,631	380,181	76.4%	4,480,373	17.3%
Animal Control	184,570	178,160	19,796	69.8%	255,269	1.0%
E M A	91,580	113,259	12,584	82.4%	137,393	0.5%
	<u>\$ 7,466,288</u>	<u>\$ 7,938,223</u>	<u>\$ 882,025</u>	<u>75.3%</u>	<u>\$ 10,539,297</u>	<u>40.6%</u>
Courts						
Superior Court	\$ 252,186	\$ 233,661	\$ 25,962	65.5%	\$ 356,670	1.4%
Clerk of Superior Court	384,098	363,644	40,405	70.5%	515,789	2.0%
District Attorney	292,989	293,444	32,605	74.4%	394,612	1.5%
Magistrate Court	203,446	201,248	22,361	70.0%	287,497	1.1%
Probate Court	300,704	226,920	25,213	64.6%	351,058	1.4%
Juvenile Court	154,992	159,246	17,694	71.6%	222,427	0.9%
Public Defender	115,876	146,874	16,319	75.6%	194,182	0.7%
	<u>\$ 1,704,291</u>	<u>\$ 1,625,037</u>	<u>\$ 180,560</u>	<u>70.0%</u>	<u>\$ 2,322,235</u>	<u>8.9%</u>
Health Human Services						
Coroner & Medical Examiner	\$ 27,659	\$ 26,175	\$ 2,908	64.3%	\$ 40,730	0.2%
Health Department	283,166	277,511	30,835	72.7%	381,475	1.5%
Mosquito Control	115,328	114,321	12,702	61.8%	185,054	0.7%
Dept. of Family Children Serv	62,154	64,285	7,143	74.3%	86,480	0.3%
County Agents	68,286	60,165	6,685	64.1%	93,932	0.4%
	<u>\$ 556,593</u>	<u>\$ 542,458</u>	<u>\$ 60,273</u>	<u>68.9%</u>	<u>\$ 787,671</u>	<u>3.0%</u>
Public Works						
Forestry	\$ 21,285	\$ 20,068	\$ 2,230	70.2%	\$ 28,591	0.1%
Public Works	1,081,857	1,208,722	134,302	72.1%	\$ 1,677,199	6.5%
Fleet Services	140,541	166,075	18,453	78.5%	211,554	0.8%
	<u>\$ 1,243,684</u>	<u>\$ 1,394,865</u>	<u>\$ 154,985</u>	<u>72.7%</u>	<u>\$ 1,917,344</u>	<u>7.4%</u>

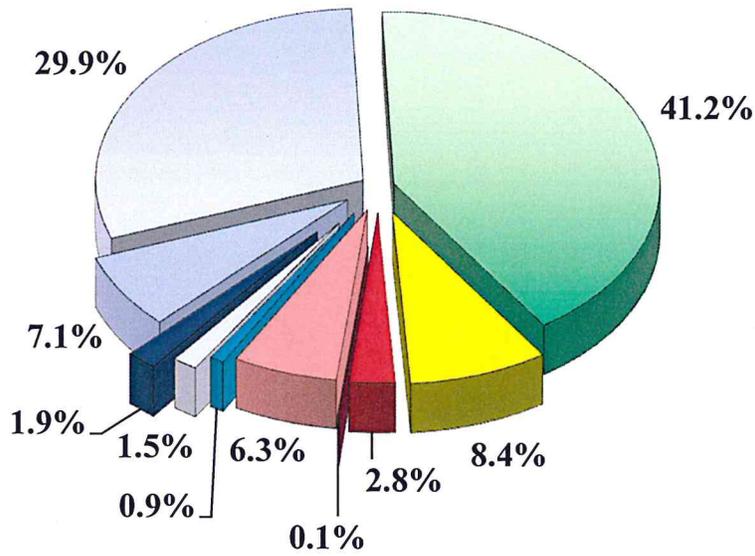
General Fund

Expense Analysis (con't)

March 31, 2014

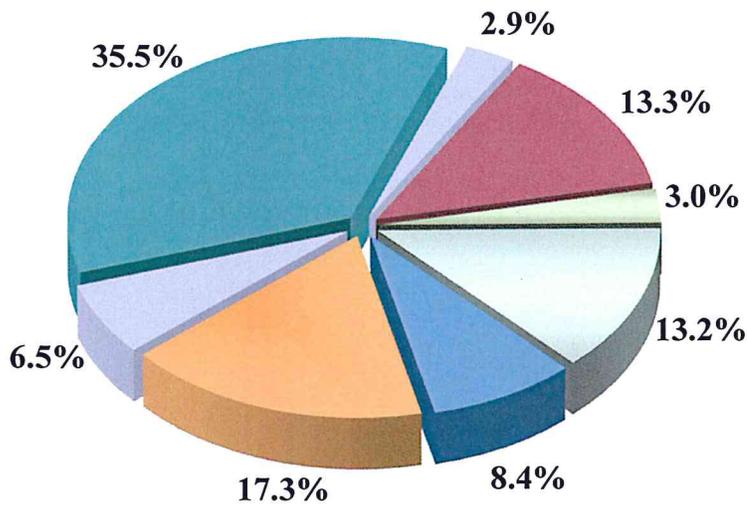
County Expenses	2013	2014				
	Expenses Actual	Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
Leisure Services						
County Library	\$ 228,539	\$ 236,278	\$ 26,253	77.0%	\$ 306,827	1.2%
Byran Lang Historical Library	47,140	46,656	5,184	78.1%	59,714	0.2%
	<u>\$ 275,680</u>	<u>\$ 282,935</u>	<u>\$ 31,437</u>	<u>77.2%</u>	<u>\$ 366,541</u>	<u>1.4%</u>
Community Dev.						
Planning & Building	\$ 184,297	\$ 201,719	\$ 22,413	76.0%	\$ 265,420	1.0%
Joint Dev Authority	182,888	160,411	17,823	66.5%	241,121	0.9%
	<u>\$ 367,186</u>	<u>\$ 362,130</u>	<u>\$ 40,237</u>	<u>71.5%</u>	<u>\$ 506,541</u>	<u>2.0%</u>
Total Operating Expenses	<u>\$ 17,197,746</u>	<u>\$ 17,897,568</u>	<u>\$ 1,491,464</u>	<u>72.6%</u>	<u>\$ 24,644,132</u>	<u>95.0%</u>
Average Expenses	<u>\$ 1,910,861</u>	<u>\$ 1,988,619</u>			<u>\$ 2,053,678</u>	
<i>Non-operating Expenses :</i>						
Other General Oper.						
Contingency	\$ -	\$ -	\$ -	n/a	\$ -	0.0%
Special Appropriations	518,178	1,370,323	152,258	105.1%	1,304,250	5.0%
Debt Service	-	-	-	0.00%	-	0.0%
Total Non-operating Expenses	<u>\$ 518,178</u>	<u>\$ 1,370,323</u>	<u>\$ 152,258</u>	<u>105.1%</u>	<u>\$ 1,304,250</u>	<u>5.0%</u>
Average Expenditures	<u>\$ 57,575</u>	<u>\$ 152,258</u>			<u>\$ 108,688</u>	
Total Expenses	<u>\$ 17,715,925</u>	<u>\$ 19,267,891</u>		<u>74.3%</u>	<u>\$ 25,948,382</u>	<u>100.0%</u>
Total Average Expenses	<u>\$ 1,968,436</u>	<u>\$ 2,140,877</u>			<u>\$ 2,162,365</u>	
Excess Revenue over/ (under) Expenses	<u><u>\$ 3,810,388</u></u>	<u><u>\$ 1,623,389</u></u>			<u><u>\$ -</u></u>	

Expenditure Review - 9 Month Analysis (Expenditures to Date - \$19,267,891)



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

General Fund Expenses (Total Annual Expenditures - \$25,948,382)



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

General Fund

Expenditure Analysis
March 31, 2014

Consolidation of Expenditures by Type

	First Six Months of Fiscal Year		% Increase
	2013	2014	
Salaries & Benefits	\$ 11,953,312	\$ 12,007,185 *	0.5%
Contracted Services	2,421,426	3,085,107	27.4%
Supplies and Materials	1,425,435	1,595,109	11.9%
Insurance (property and liability)	628,973	664,486	5.6%
Tranfers	1,229,831	1,051,544	-14.5%
Capital Costs	5,556	134,961	2329.2%
Ambulance A/R (bad accounts)	781,952	729,500	-6.7%
Debt Service	-	-	0.0%
Total Expenditures - September 30	\$ 18,446,486	\$ 19,267,891	4.5%

* The increase in contracted services is due mostly to additional repairs of heavy equipment
The increase in transfers is due mostly to timing issues and not a true decrease
The capital costs increase is due to vehicles, emergency equipment (some with grants)

Explanation of Types

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

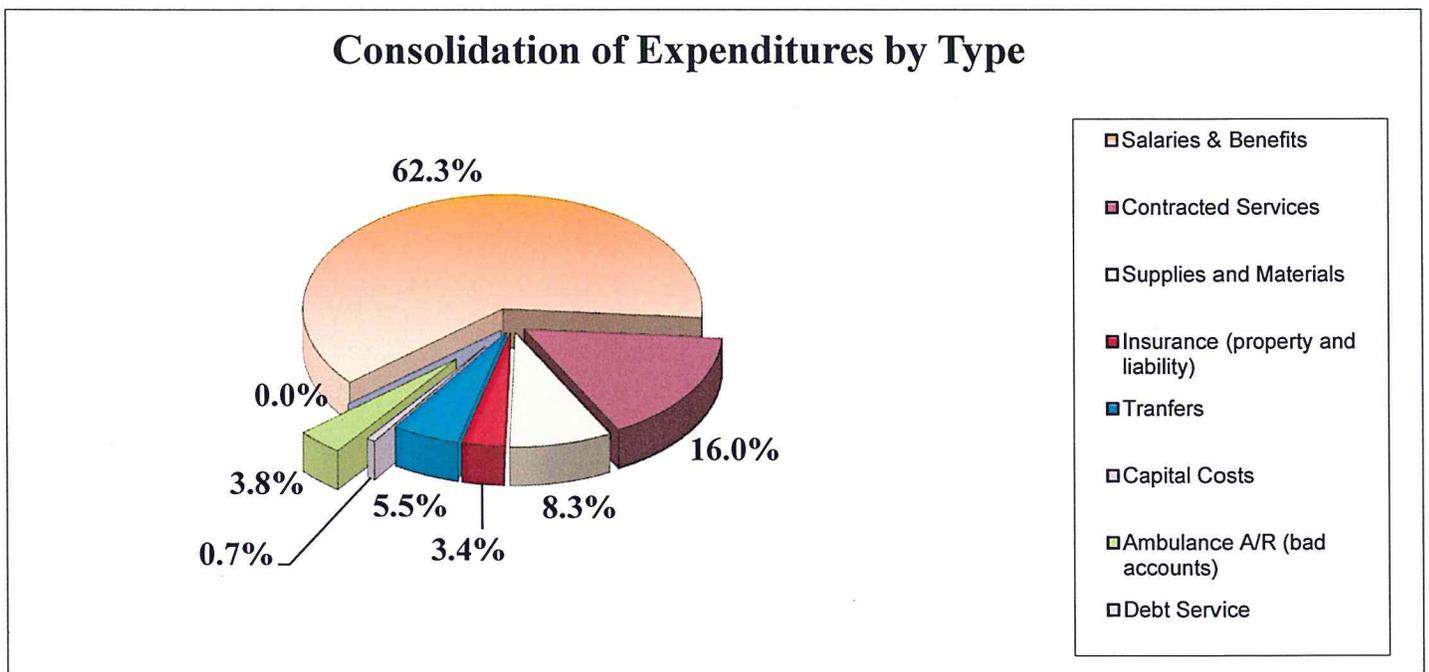
Contracted Services - board member fees, County Attorney, legal fees, computer repairs, Humane Society, janitorial, ROW mowing, cell phones, telephone, election services, etc.

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

March 31, 2014

Actual collections should be 75%

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	\$ 23,793	\$ 21,388	\$ 2,376	63.7%	\$ 33,600	4.0%
Unincorp Collection Charges	791,545	782,923	86,991	99.1%	789,960	94.8%
Other Revenues	-	-	-	0.0%	-	0.0%
Total Operating Revenues	\$ 815,338	\$ 804,311	\$ 89,368	97.7%	\$ 823,560	98.8%
Average Collections	\$ 90,593	\$ 89,368			\$ 68,630	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 79	\$ 46	\$ 5	30.7%	\$ 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	\$ 79	\$ 46	\$ 5	0.5%	\$ 10,150	1.2%
Average Collections	\$ 9	\$ 5			\$ 846	
Total Revenue Collections	\$ 815,417	\$ 804,357		96.5%	\$ 833,710	100.0%
Total Average Collections	\$ 90,602	\$ 89,373			\$ 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	\$ 36,354	\$ 50,243	\$ 5,583	79.8%	\$ 62,999	7.6%
Contracted Services	5,556	8,608	956	46.9%	18,370	2.2%
State Line Contract	445,257	436,306	48,478	72.8%	599,532	71.9%
Tipping Fees to Solid Waste	72,025	82,917	9,213	59.5%	139,384	16.7%
General Supplies	8,575	6,782	754	50.5%	13,425	1.6%
Total Operating Expenses	\$ 567,769	\$ 584,856	\$ 64,984	70.2%	\$ 833,710	100.0%
Average Expenses	\$ 63,085	\$ 64,984			\$ 69,476	
<i>Non-operating Expenses :</i>						
Bad Debt	\$ (11,547)	\$ -	\$ -	0.0%	\$ -	0.0%
Capital Equipment	-	-	-	0.0%	-	0.0%
Total Non-Operating Expenses	\$ (11,547)	\$ -	\$ -	0.0%	\$ -	0.0%
Average Expenses	\$ (1,283)	\$ -			\$ -	
Total Expenses	\$ 556,222	\$ 584,856		70.2%	\$ 833,710	100.0%
Total Average Expenses	\$ 61,802	\$ 64,984			\$ 69,476	
Excess Revenue over/(under) Expenses	\$ 259,196	\$ 219,501			\$ -	

Emergency Telephone

Revenue & Expense Analysis

March 31, 2014

Actual collections should be 75%

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>						
911 Fees - Telephone	\$ 195,034	\$ 182,611	\$ 20,290	62.5%	\$ 292,300	26.9%
911 Fees - Cell phone	305,321	373,878	41,542	68.8%	543,800	50.1%
911 Fees - VOIP	-	15,922			-	
Other Revenues	-		-	0.0%	-	0.0%
Total Operating Revenues	\$ 500,355	\$ 572,412	\$ 61,832	68.5%	\$ 836,100	77.0%
Average Collections	\$ 55,595	\$ 63,601			\$ 69,675	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 64	\$ 29	\$ 3	69.3%	\$ 42	0.0%
Other Fin Sources : Op Transfer (Gen)	200,000	250,000	27,778	100.0%	250,000	23.0%
: Proceeds carried for			-	0.0%	-	0.0%
Total Non-operating Revenues	\$ 200,064	\$ 250,029	\$ 27,781	100.0%	\$ 250,042	23.0%
Average Collections	\$ 22,229	\$ 27,781			\$ 20,837	
Total Revenue Collections	\$ 700,420	\$ 822,441		75.7%	\$ 1,086,142	100.0%
Total Average Collections	\$ 77,824	\$ 91,382			\$ 90,512	

County Expenses	2013		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	\$ 564,424	\$ 613,033	\$ 68,115	75.4%	\$ 812,587	74.8%
Contracted Services	141,412	162,914	18,102	68.8%	236,779	21.8%
Supplies	7,759	8,911	990	27.2%	32,776	3.0%
Total Operating Expenses	\$ 713,595	\$ 784,857	\$ 87,206	72.5%	\$ 1,082,142	99.6%
Average Expenses	\$ 79,288	\$ 87,206			\$ 90,179	
<i>Non-operating Expenses :</i>						
Capital Equipment	-	29,610	3,290		4,000	0.4%
Total Non-operating Expenses	\$ -	\$ 29,610	\$ 3,290	0.0%	\$ 4,000	0.4%
Average Expenses	\$ -	\$ 3,290			\$ 333	
Total Expenses	\$ 713,595	\$ 814,468		75.0%	\$ 1,086,142	100.0%
Total Average Expenses	\$ 79,288	\$ 90,496			\$ 90,512	
Excess Revenue over/(under) Expenses	\$ (13,176)	\$ 7,973			\$ -	

Unincorporated Service District Fund

Revenue & Expense Analysis

March 31, 2014

Actual collections should be 75%

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	\$ 336,910	\$ 336,431	\$ 37,381	116.2%	\$ 289,600	29.0%
State Grant			-	0.0%	-	0.0%
Fire Collections	5	-	-	0.0%	500	0.1%
Total Operating Revenues	\$ 336,915	\$ 336,431	\$ 37,381	116.0%	\$ 290,100	29.1%
Average Collections	\$ 37,435	\$ 37,381			\$ 24,175	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 80	\$ 29	\$ 3	21.1%	\$ 135	0.0%
Other Fin Sources : Ins Prem. Tax	716,464	744,650	82,739	105.4%	706,700	70.9%
Insurance: Reimbursements		89,721	\$ 9,969	0.0%	-	0.0%
: Trans for leases			-	0.0%	-	0.0%
: Carry forward			-	0.0%	-	0.0%
Total Non-operating Revenues	\$ 716,545	\$ 834,399	\$ 92,711	118.0%	\$ 706,835	70.9%
Average Collections	\$ 79,616	\$ 92,711			\$ 58,903	
Total Revenue Collections	\$ 1,053,460	\$ 1,170,830		117.4%	\$ 996,935	100.0%
Total Average Collections	\$ 117,051	\$ 130,092			\$ 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	\$ 338,664	\$ 450,088	\$ 50,010	98.5%	\$ 456,809	45.8%
Recreation	323,832	323,832	35,981	75.0%	\$ 431,776	43.3%
Total Operating Expenses	\$ 662,496	\$ 773,920	\$ 85,991	87.1%	\$ 888,585	89.1%
Average Expenses	\$ 73,611	\$ 85,991			\$ 74,049	
<i>Non-operating Expenses :</i>						
Capital Equipment	\$ 276,979	\$ 145,470	\$ 16,163	0.0%	\$ 36,350	3.6%
Debt Service		-	-	0.0%	72,000	7.2%
Total Non-operating Expenses	\$ 276,979	\$ 145,470	\$ 16,163	0.0%	\$ 108,350	10.9%
Average Expenses	\$ 30,775	\$ 16,163			\$ 9,029	
Total Expenses	\$ 939,475	\$ 919,390		92.2%	\$ 996,935	100.0%
Total Average Expenses	\$ 104,386	\$ 102,154			\$ 83,078	
Excess Revenue over/(under) Expenses	\$ 113,985	\$ 251,440			\$ -	

Solid Waste Fund

Revenue & Expense Analysis

March 31, 2014

Actual collections should be 75%

2014

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	\$ 1,850,824	\$ 1,973,226	\$ 219,247	76.7%	\$ 2,572,600	50.1%
C & D Industrial Sales	585,091	732,630	81,403	79.2%	924,800	18.0%
Old Still Sales	-	-	-	0.0%	-	0.0%
Other Revenues	-	54	6	#DIV/0!	-	0.0%
Total Operating Revenues	\$ 2,435,914	\$ 2,705,910	\$ 300,657	77.4%	\$ 3,497,400	68.1%
Average Collections	\$ 270,657	\$ 300,657			\$ 291,450	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 49,826	\$ 6,769	\$ 752	13.9%	\$ 48,685	0.9%
Cash carry forward (retained earnings)	-	-	-	0.0%	1,592,000	31.0%
Total Non-operating Revenues	\$ 49,826	\$ 6,769	\$ 752	0.4%	\$ 1,640,685	31.9%
Average Collections	\$ 5,536	\$ 752			\$ 136,724	
Total Revenue Collections	\$ 2,485,741	\$ 2,712,679		52.8%	\$ 5,138,085	100.0%
Total Average Collections	\$ 276,193	\$ 301,409			\$ 428,174	

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	\$ 903,857	\$ 821,839	\$ 91,315	65.7%	\$ 1,251,110	24.3%
Engineering & Lab Services	113,119	145,011	16,112	54.7%	265,300	5.2%
EPD & DNR Surcharges	5,600	6,000	667	5.0%	121,000	2.4%
Rep & Maint , Supplies - Heavy Equip	51,143	88,323	9,814	84.9%	104,000	2.0%
Equipment Rental	-	4,000	444	40.0%	10,000	0.2%
Insurance	-	-	-	0.0%	55,600	1.1%
Fuel	215,873	234,220	26,024	83.6%	280,000	5.4%
General Supplies	117,817	147,712	16,412	85.9%	172,050	3.3%
Timber Land Preparation	-	-	-	#DIV/0!	-	0.0%
Other Expenses	7,446	7,877	875	110.9%	7,100	0.1%
Total Operating Expenses	\$ 1,414,854	\$ 1,454,981	\$ 161,665	64.2%	\$ 2,266,160	44.1%
Average Expenses	\$ 157,206	\$ 161,665			\$ 188,847	
<i>Non-operating Expenses :</i>						
Landfill Cell Construction	\$ 17,802	\$ 1,082,128	\$ 120,236	83.2%	\$ 1,300,000	25.3%
Reserve for Closure/Post Closure	418,300	258,108	28,679	74.7%	345,500	6.7%
Capital Equipment	-	57,629	6,403	90.0%	64,000	1.2%
Depreciation Expense	491,099	482,531	53,615	73.1%	660,000	12.8%
Leases for Equipment	-	-	-	#DIV/0!	-	0.0%
Bond Principal & Interest	471,225	471,725	52,414	100.0%	471,725	9.2%
Other Expenses	-	500	56	0.0%	30,700	0.6%
Total Non-operating Expenses	\$ 1,398,426	\$ 2,352,621	\$ 261,402	81.9%	\$ 2,871,925	55.9%
Average Expenses	\$ 155,381	\$ 261,402			\$ 239,327.08	
Total Expenses	\$ 2,813,280	\$ 3,807,602		74.1%	\$ 5,138,085	100.0%
Total Average Expenses	\$ 312,587	\$ 423,067			\$ 428,174	
Excess Revenue over/(under) Expenses	\$ (327,539)	\$ (1,094,923)			\$ -	

Average Collections/Disbursements Analysis

Combining Statement

March 31, 2014

<u>Average Monthly Revenue :</u>	General Fund	Curbside Collection	Emergency Telephone Sys	Uninc Service District	Solid Waste	Totals
Total Average Operating Revenue	\$ 2,282,611	\$ 89,368	\$ 61,832	\$ 37,381	\$ 300,657	\$ 2,771,849
Total Average Non-operating Revenue	38,643	5	27,781	92,711	752	159,892
Total Collections Average	<u>\$ 2,321,253</u>	<u>\$ 89,373</u>	<u>\$ 91,382</u>	<u>\$ 130,092</u>	<u>\$ 301,409</u>	<u>\$ 2,931,741</u>
<u>Average Monthly Expenditures :</u>						
Total Average Operating Expenditures	\$ 1,988,619	\$ 64,984	\$ 87,206	\$ 85,991	\$ 161,665	\$ 2,388,465
Total Average Non-operating Expend.	152,258	-	3,290	16,163	261,402	433,114
Total Disbursements Average	<u>\$ 2,140,877</u>	<u>\$ 64,984</u>	<u>\$ 90,496</u>	<u>\$ 102,154</u>	<u>\$ 423,067</u>	<u>\$ 2,821,579</u>
Months of Operating Coverage	1.1	1.4	1.0	1.3	0.7	1.0
<u>Average Monthly Over / Under :</u>						
Total Operating	\$ 293,992	\$ 24,384	\$ (25,374)	\$ (48,610)	\$ 138,992	\$ 383,384
Total Non-operating	(113,615)	5	24,491	76,548	(260,650)	(273,222)
Total Monthly Coverage	<u>\$ 180,377</u>	<u>\$ 24,389</u>	<u>\$ (883)</u>	<u>\$ 27,938</u>	<u>\$ (121,658)</u>	<u>\$ 110,162</u>
<u>Cash Analysis :</u>						
Unrestricted Cash Balances Available for Period - March 31, 2014	\$ 12,559,937	\$ 604,403	\$ 436,076	\$ 520,001	\$ 430,862	\$ 14,551,278
Operating Expenditures	\$ 1,988,619	\$ 64,984	\$ 87,206	\$ 85,991	\$ 161,665	\$ 2,388,465
Months of Operating Cash	6.3	9.3	5.0	6.0	2.7	6.1
Total Expenditures	<u>\$ 2,140,877</u>	<u>\$ 64,984</u>	<u>\$ 90,496</u>	<u>\$ 102,154</u>	<u>\$ 423,067</u>	<u>\$ 2,821,579</u>
Months of Operating Cash	5.9	9.3	4.8	5.1	1.0	5.2

Projection of Fund Balance/Retained Earnings

Combining Statement
March 31, 2014

	<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>Total for all Funds</u>
Fund Balance/Retained Earnings :						
Unrestricted Balances for Period						
Ending - June 30, 2013	\$ 6,074,353	\$ 350,964	\$ 422,337	\$ 2,249	\$ 1,279,412	\$ 8,129,315
<i>Comparison (Fund Bal) - Jun 30, 2012</i>	<i>\$ 8,352,300</i>	<i>\$ 293,382</i>	<i>\$ 279,537</i>	<i>\$ 143,475</i>	<i>\$ 608,820</i>	<i>\$ 9,677,514</i>
Actual for Jul - Mar 2014 :						
Add : Revenue	20,891,280	804,357	822,441	1,170,830	2,712,679	26,401,587
Less : Expenditures	19,267,891	584,856	814,468	919,390	3,807,602	25,394,207
Projections for Apr - June 2014 :						
Add : Revenue	2,961,600	16,400	279,200	12,300	897,100	4,166,600
Less : Expenditures	4,967,100	198,700	276,700	311,800	1,035,400	6,789,700
Balances - June 30, 2014	\$ 5,692,242	\$ 388,165	\$ 432,810	* \$ (45,811)	\$ 46,189	\$ 6,513,595

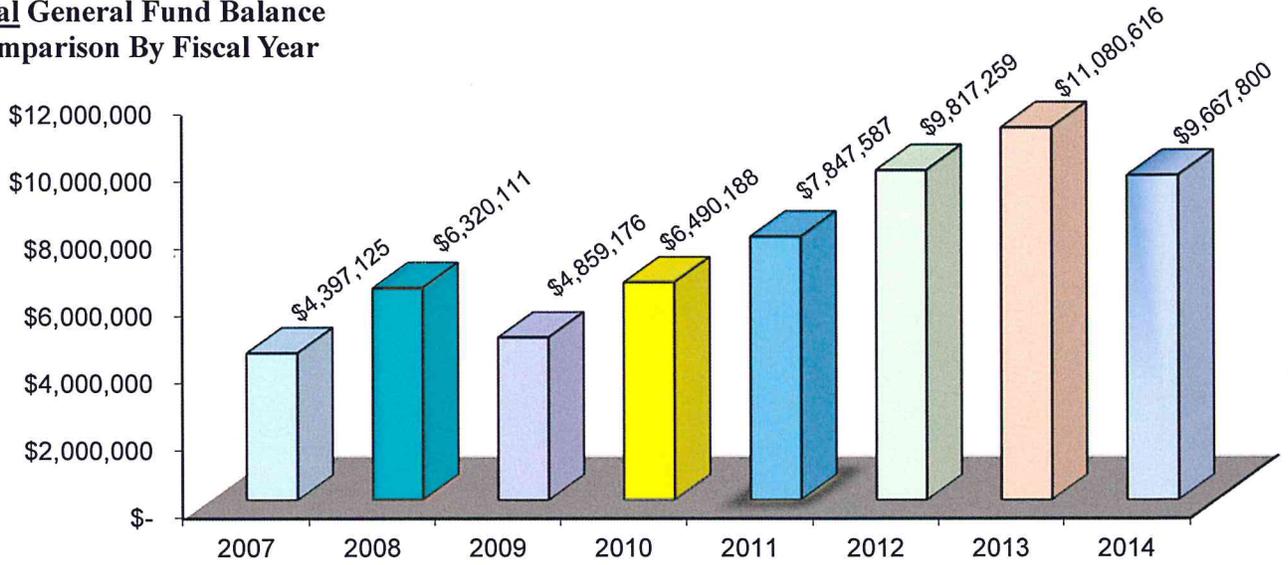
* This will depend on the total cost to repair the GSAR truck and equipment, but this is a possibility. It can be minimized by reducing costs or reviewing costs for next fiscal year.

Projection of Cash Balances

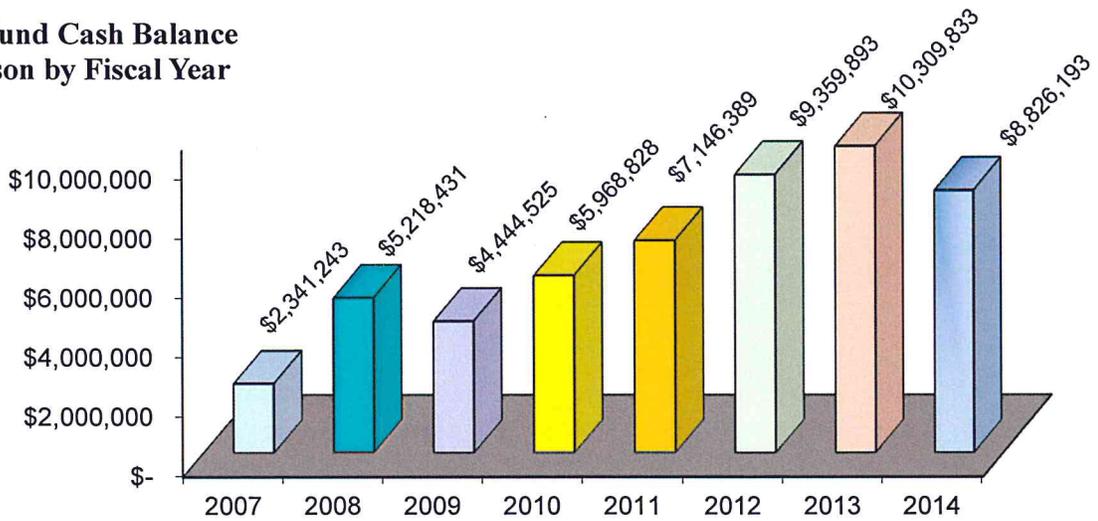
Combining Statement
March 31, 2014

	<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>Total for all Funds</u>
Cash Balances :						
Total Balances for Period						
Ending March 31, 2014	\$ 12,559,937	\$ 604,403	\$ 436,076	\$ 520,001	\$ 430,862	\$ 14,551,278
<i>Comparison (Cash Bal) - Mar 31, 2013</i>	<i>\$ 12,970,837</i>	<i>\$ 546,722</i>	<i>\$ 454,348</i>	<i>\$ 443,132</i>	<i>\$ 1,792,196</i>	<i>\$ 16,207,235</i>
Projections for Apr - June 2014 :						
Add : Revenue	2,961,600	16,400	279,200	12,300	897,100	4,166,600
Less : Expenditures	4,967,100	198,700	276,700	311,800	1,035,400	6,789,700
Balances - June 30, 2014	\$ 10,554,437	\$ 422,103	\$ 438,576	\$ 220,501	\$ 292,562	\$ 11,928,178
<i>For Comparison Purposes :</i>						
Cash Balances - June 30, 2013	\$ 10,609,833	\$ 554,065	\$ 373,313	\$ 155,184	\$ 1,374,713	\$ 13,067,108

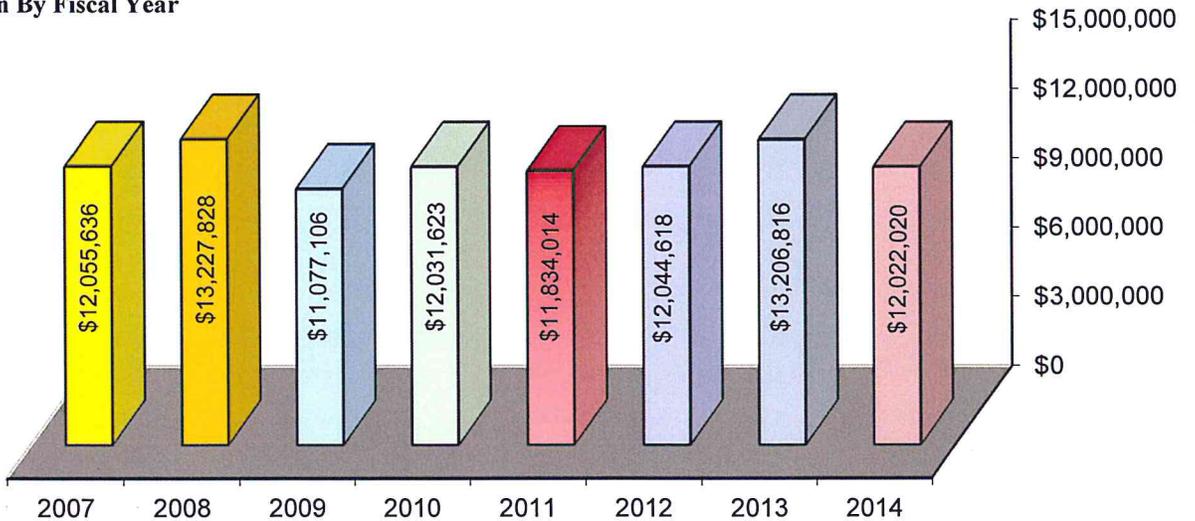
**Total General Fund Balance
Comparison By Fiscal Year**



**General Fund Cash Balance
Comparison by Fiscal Year**



**Total Solid Waste Retained Earnings
Comparison By Fiscal Year**



SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS (SPLOST#6)
FOR THE PERIOD ENDED MARCH 31, 2014

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	\$ 781,859	\$ 2,218,141
<u>Camden County - Capital Projects</u>				
Central Office Complex	\$ 1,850,000	\$ 660,000	\$ 660,157	\$ (157)
Historic County Courthouse Renovation	165,000	165,000	Paid from SPLOST#5 165,000	165,000
County Courthouse Parking	325,000	505,000	504,324	676
Woodbine Elementary School Renovation	250,000	318,000	388,330	(70,330)
Ralph Bunche Complex (Health)	1,100,000	-	Paid from SPLOST#5 -	-
Woodbine Training Center	500,000	610,000	615,656	(5,656)
Atkinson Building Renovation	920,000	-	-	-
EEOC (old Kingsland Post Office)	950,000	1,010,000	1,013,846	(3,846)
Heavy Equipment	1,450,000	475,000	467,448	7,552
Fleet Maintenance Complex/Road Dept.	1,200,000	-	-	-
Fire Station Renovations (10, 16, 18)	660,000	300,483	300,206	277
Technology & Connection Enhancements	2,080,298	348,822	299,199	49,623
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	1,948,272	\$ (822,539)
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	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	\$ 8,629,109	\$ (997,710)
<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	9,235,975	\$ 1,810,579
City of St. Marys	18,760,000	11,046,554	7,628,604	\$ 3,417,950
City of Woodbine	4,690,000	2,761,639	1,821,447	\$ 940,192
	\$ 48,350,550	\$ 30,555,872	\$ 24,387,151	\$ 6,168,721
Total All Projects	<u>\$ 70,000,000</u>	<u>\$ 45,579,576</u>	<u>\$ 38,047,285</u>	<u>\$ 7,532,291</u>
Current Bank Balance - March 31, 2014	\$ 9,227,412			
<u>Current Due</u>				
Jail Project	\$ 2,218,141			
St. Marys	3,731,784			
Kingsland	2,124,412			
Woodbine	1,018,650			
PSA	(1,980,598)			
County	2,115,023			
	<u>\$ 9,227,412</u>			

SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS (SPLOST#7)
FOR THE PERIOD ENDED MARCH 31, 2014

PROJECT	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	EXPENDITURES TO DATE TOTAL	BALANCE
<u>County Wide</u>				
Phase 1				
Public Safety-Multi Agency Data Sharing Sys	\$ 2,000,000	\$ 2,000,000	\$ 966,547	\$ 1,033,453
Public Safety Radio Communications System	2,055,000	2,055,000	1,800	\$ 2,053,200
Colerain Road/Bypass Hurricane Evacuation	750,000	750,000	33,824	\$ 716,176
Ambulances for County-Wide Emergency Svcs	530,000	530,000		\$ 530,000
	<u>\$ 5,335,000</u>	<u>\$ 5,335,000</u>	<u>\$ 1,002,171</u>	<u>\$ 4,332,829</u>
Phase 2				
Land/Infrastructure-Economic Development	\$ 1,500,000	\$ 1,500,000		\$ 1,500,000
<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		\$ 5,703,000
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>\$ -</u>	<u>\$ 9,452,700</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	\$ 49,489	\$ 2,846,511
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>\$ 49,489</u>	<u>\$ 41,388,983</u>
Total All Projects	<u><u>\$ 65,000,000</u></u>	<u><u>\$ 65,000,000</u></u>	<u><u>\$ 1,051,660</u></u>	<u><u>\$ 63,948,340</u></u>
ACTUAL \$ REMAINING				
Current Bank Balance - March 31, 2014	\$ 3,576,725			
<u>Current Due</u>				
County Wide	\$ 3,626,214			
St. Marys	-			
Kingsland	-			
Woodbine	-			
PSA	(49,489)			
County	<u>\$ 3,576,725</u>			