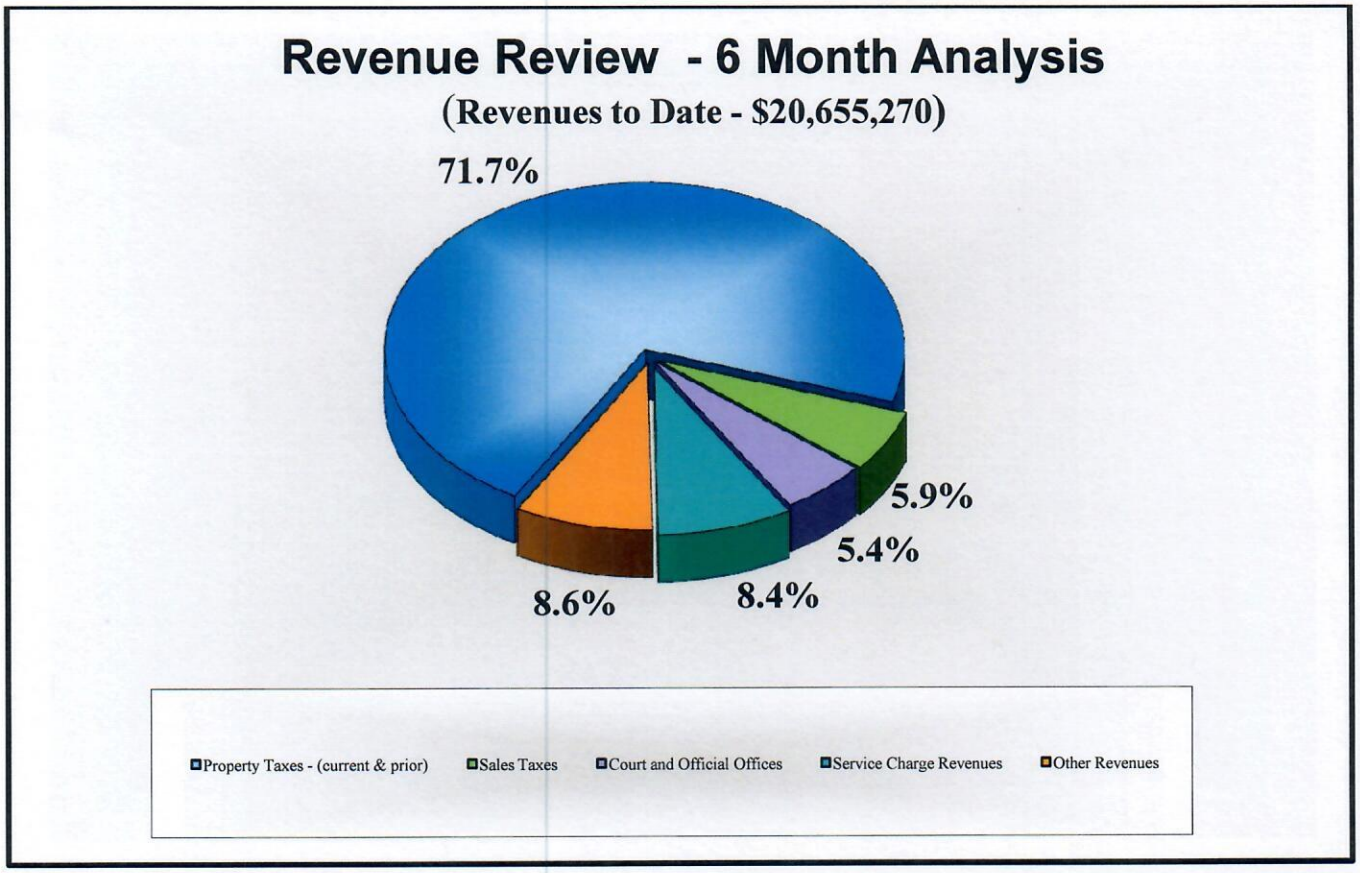
General Fund

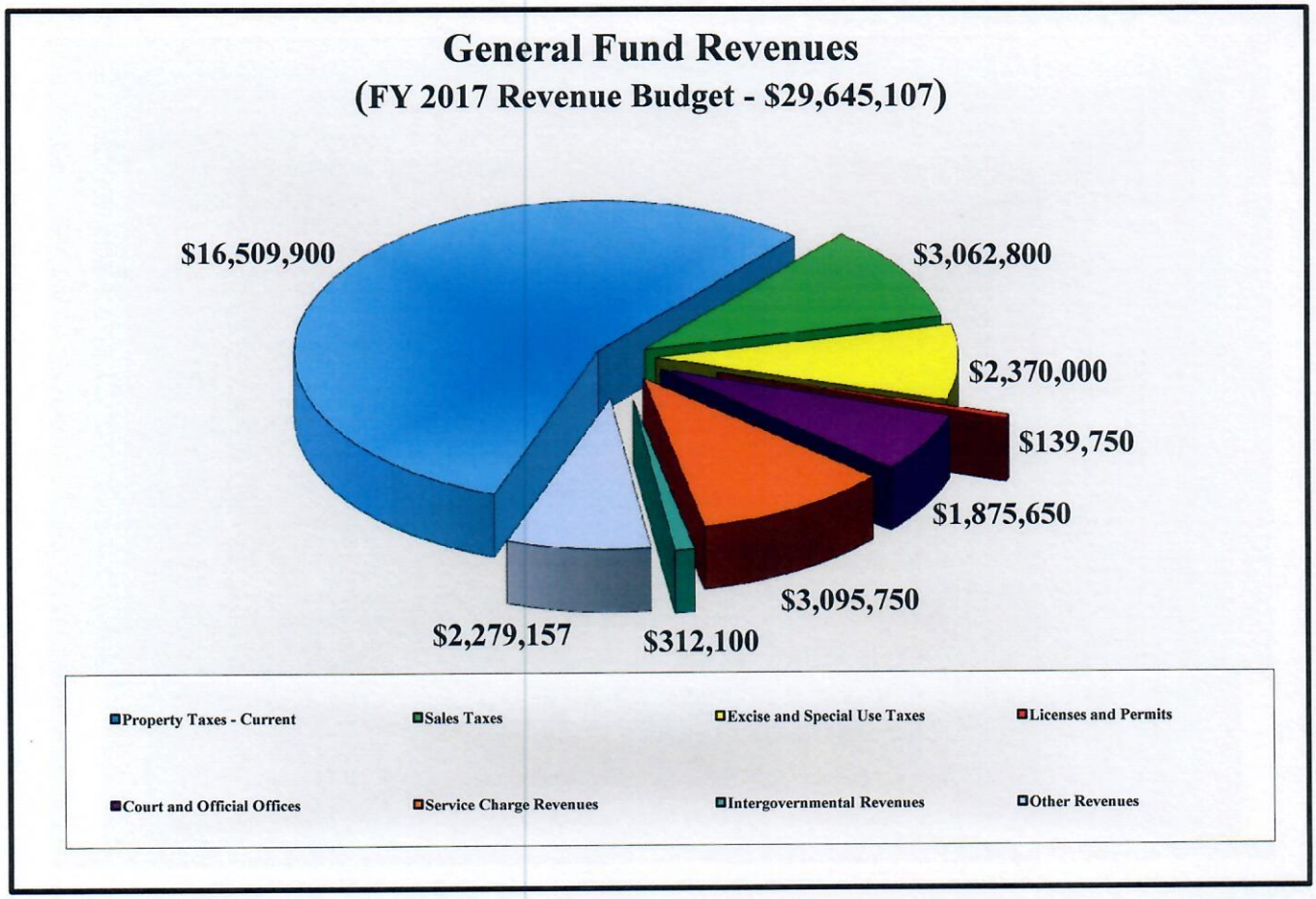
Revenue Analysis

December 31, 2016

Actual collections should be 50%

County Revenues	2016 Revenues Actual	2017 Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
Operating Revenues :						
Property Taxes (current year)	$ 13,085,429	$ 14,493,512	$ 2,415,585	87.8%	$ 16,509,900	55.7%
Property Taxes (prior years)	291,800	306,557	51,093	56.3%	544,700	1.8%
Sales Taxes	1,320,100	1,222,612	203,769	39.9%	3,062,800	10.3%
Excise and Special Use Taxes	861,913	784,499	130,750	43.0%	1,825,300	6.2%
Licenses and Permits	76,706	77,517	12,919	55.5%	139,750	0.5%
Court and Official Offices	861,342	1,117,063	186,177	59.6%	1,875,650	6.3%
Office Rents	45,186	50,080	8,347	51.4%	97,500	0.3%
Service Charge Revenues	1,530,100	1,736,763	289,461	56.1%	3,095,750	10.4%
Total Operating Revenues	$ 18,072,576	$ 19,788,603	$ 3,298,101	72.9%	$ 27,151,350	91.6%
Average Collections	**$ 3,012,096**	**$ 3,298,101**			**$ 2,262,613**	
Non-operating Revenues :						
Intergovernmental Revenues	$ 56,441	$ 78,226	$ 13,038	25.1%	$ 312,100	1.1%
Other Revenues	18,654	784,966	130,828	97.9%	$ 801,557	2.7%
Other Financing Sources	(52)	3,475	579	0.3%	$ 1,380,100	4.7%
Total Non-op Revenues	$ 75,043	$ 866,667	$ 144,444.54	34.8%	$ 2,493,757	8.4%
Average Collections	**$ 12,507**	**$ 144,445**			**$ 207,813**	
Total Revenues	**$ 18,147,619**	**$ 20,655,270**		**69.7%**	**$ 29,645,107**	100.0%
Total Average	**$ 3,024,603**	**$ 3,442,545**			**$ 2,470,426**	


Revenue Review - 6 Month Analysis
(Revenues to Date - $20,655,270)
71.7%
5.9%
5.4%
8.4%
8.6%
Property Taxes - (current & prior)
Sales Taxes
Court and Official Offices
Service Charge Revenues
Other Revenues


General Fund Revenues
(FY 2017 Revenue Budget - $29,645,107)
$16,509,900
$3,062,800
$2,370,000
$139,750
$1,875,650
$3,095,750
$312,100
$2,279,157
Property Taxes - Current
Sales Taxes
Excise and Special Use Taxes
Licenses and Permits
Court and Official Offices
Service Charge Revenues
Intergovernmental Revenues
Other Revenues

General Fund

Expense Analysis
December 31, 2016

Actual collections should be 50%

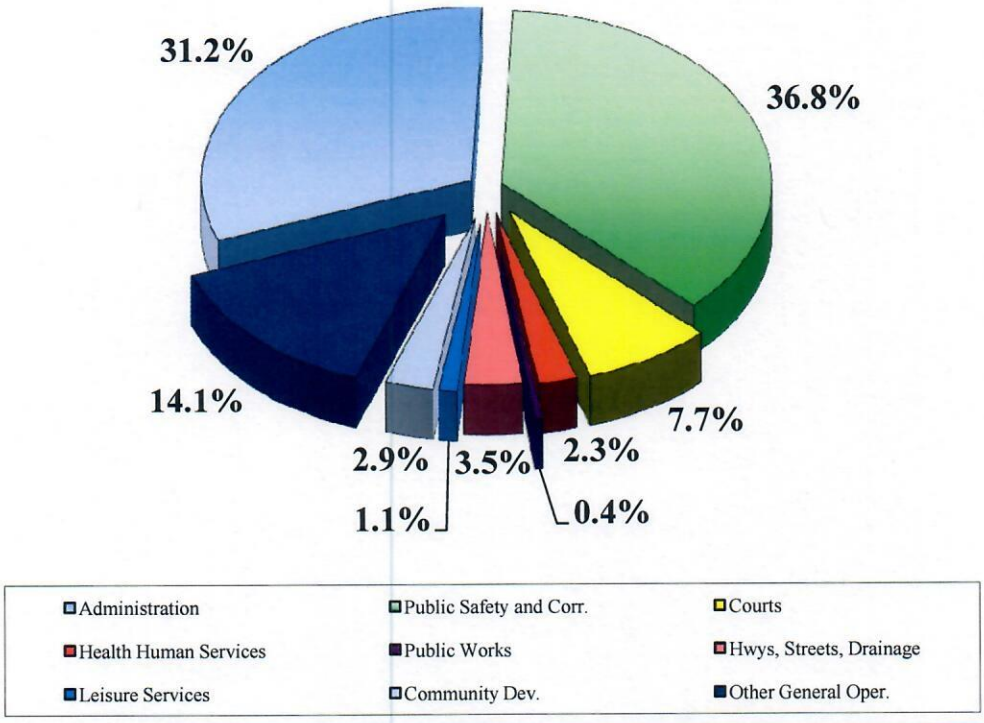
County Expenses	2016 Expenses Actual	2017 Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Expenses Dept to Annual Budget
Operating Expenses :						
Administration						
Board of Commissioners	$ 77,236	$ 135,971	$ 22,662	65.7%	$ 207,043	0.7%
Board of Equalization	5,849	8,454	1,409	50.0%	16,900	0.1%
County Clerk	31,917	30,363	5,060	50.3%	60,334	0.2%
Administration	176,342	177,316	29,553	47.7%	371,783	1.3%
Administrative Services	39,299	39,832	6,639	49.5%	80,474	0.3%
Registrar	47,013	74,638	12,440	59.3%	125,894	0.4%
Finance	242,314	241,025	40,171	51.9%	464,691	1.6%
Onsite Wellness Clinic	226,178	226,324	37,721	50.1%	451,846	1.5%
County Attorney	79,255	101,700	16,950	64.6%	157,550	0.5%
Information Technology	119,989	125,510	20,918	46.2%	271,537	0.9%
Human Resources	90,711	70,040	11,673	50.1%	139,937	0.5%
Tax Commissioner	304,981	333,694	55,616	50.9%	656,083	2.2%
Tax Assessor	321,499	309,678	51,613	44.6%	694,349	2.3%
Employee Health Benefit	1,610,529	2,159,556	359,926	60.1%	3,592,924	12.1%
Worker's Compensation	239,374	238,373	39,729	64.9%	367,471	1.2%
Insurance	774,644	581,757	96,960	73.9%	786,800	2.7%
Facilities Management	273,018	266,067	44,345	63.9%	416,662	1.4%
Customer Service	32,764	-	-	0.0%	-	0.0%
	$ 4,692,912	$ 5,120,299	$ 788,060	57.8%	$ 8,862,278	29.9%
Public Safety and Corr.						
Sheriff's Office	$ 1,803,605	$ 1,880,973	$ 313,496	55.9%	$ 3,362,356	11.3%
Jail/Corrections	1,438,971	1,486,486	247,748	53.7%	2,767,935	9.3%
Adult Probation	5,822	5,891	982	48.7%	12,100	0.0%
Department of Juvenile Justice	6,659	6,121	1,020	36.7%	16,675	0.1%
E M S	2,511,611	2,446,074	407,679	50.9%	4,810,024	16.2%
Animal Control	162,709	155,133	25,855	47.8%	324,429	1.1%
E M A	74,800	44,519	7,420	65.6%	67,906	0.2%
	$ 6,004,176	$ 6,025,198	$ 1,004,200	53.0%	$ 11,361,425	38.3%
Courts						
Superior Court	$ 158,966	$ 191,932	$ 31,989	51.0%	$ 376,015	1.3%
Clerk of Superior Court	253,026	240,045	40,007	46.6%	515,389	1.7%
District Attorney	214,791	208,245	34,708	52.8%	394,282	1.3%
Magistrate Court	139,214	138,272	23,045	47.2%	292,971	1.0%
Probate Court	190,683	229,529	38,255	49.9%	460,213	1.6%
Juvenile Court	138,063	147,441	24,574	51.6%	285,501	1.0%
Public Defender	92,896	112,466	18,744	54.1%	207,856	0.7%
	$ 1,187,640	$ 1,267,930	$ 211,322	50.1%	$ 2,532,227	8.5%
Health Human Services						
Coroner & Medical Examiner	$ 18,151	$ 17,755	$ 2,959	43.6%	$ 40,730	0.1%
Health Department	183,772	184,192	30,699	49.6%	371,450	1.3%
Mosquito Control	104,321	105,482	17,580	57.0%	185,030	0.6%
Dept. of Family Children Serv	46,055	46,052	7,675	50.5%	91,120	0.3%
County Agents	27,363	28,152	4,692	30.0%	93,932	0.3%
	$ 379,661	$ 381,633	$ 63,606	48.8%	$ 782,262	2.6%
Public Works						
Forestry	$ 13,361	$ 12,836	$ 2,139	47.4%	$ 27,100	0.1%
Public Works	704,247	569,611	94,935	40.0%	$ 1,424,338	4.8%
Fleet Services	98,069	59,755	9,959	28.3%	211,505	0.7%
	$ 815,677	$ 642,202	$ 107,034	38.6%	$ 1,662,943	5.6%
Leisure Services						
County Library	$ 145,170	$ 146,253	$ 24,375.51	47.0%	$ 311,246	1.0%
Byran Lang Historical Library	32,006	30,714	5,118.99	48.8%	62,897	0.2%
	$ 177,176	$ 176,967	$ 29,494	47.3%	$ 374,143	1.3%

General Fund

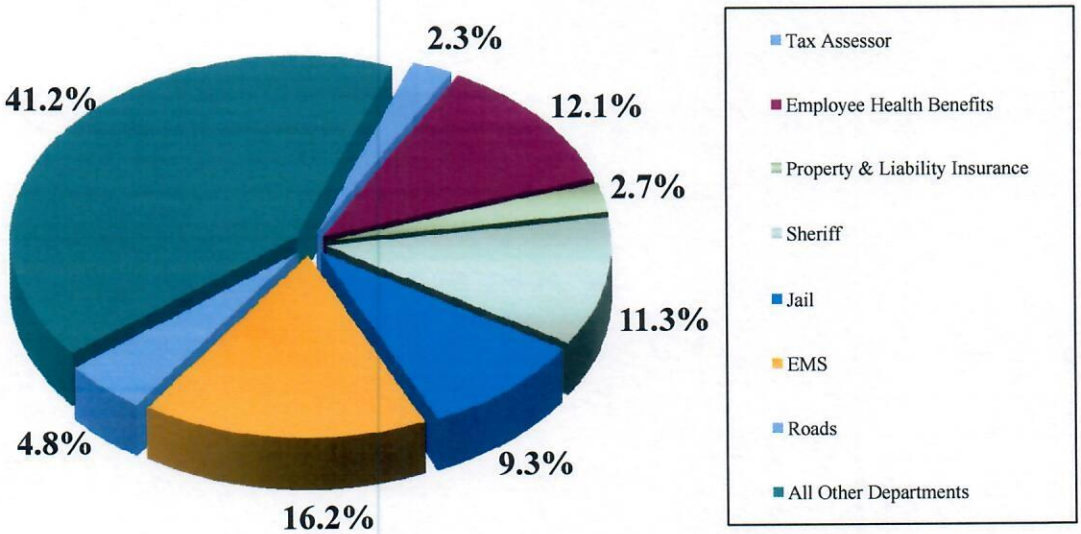
Expense Analysis (con't)
December 31, 2016

County Expenses	2016 Expenses Actual	2017 Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
Community Dev.						
Planning & Building	$ 147,268	$ 161,640	$ 26,940.01	46.8%	$ 345,454	1.2%
Joint Dev Authority	938,403	306,892	51,148.64	53.9% *	569,900	1.9%
	$ 1,085,671	$ 468,532	$ 78,089	51.2%	$ 915,354	3.1%
Total Operating Expenses	$ 14,342,913	$ 14,082,760	$ 2,281,804.01	53.2%	$ 26,490,632	89.4%
Average Expenses	**$ 2,390,485.50**	**$ 2,347,126.68**			**$ 2,207,553**	
Non-operating Expenses :						
Other General Oper.						
Contingency	$ -	$ -	$ -	n/a	$ -	0.0%
Special Appropriations	1,877,575	2,304,855	384,142.49	73.1%	3,154,475	10.6%
Debt Service	-	-	-	0.00%	-	0.0%
Total Non-operating Expenses	$ 1,877,575	$ 2,304,855	$ 384,142	73.1%	$ 3,154,475	10.6%
Average Expenditures	**$ 312,929**	**$ 384,142**			**$ 262,873**	
Total Expenses	**$ 16,220,488**	**$ 16,387,615**		**55.3%**	**$ 29,645,107**	100.0%
Total Average Expenses	**$ 2,703,415**	**$ 2,731,269**			**$ 2,470,426**	
Excess Revenue over/ (under) Expenses	**$ 1,927,131**	**$ 4,267,655**			**$ -**	

Expenditure Review - 6 Month Analysis
(Expenditures to Date - $16,387,615)



General Fund Expenses
(Total Annual Expenditures - $29,645,107)



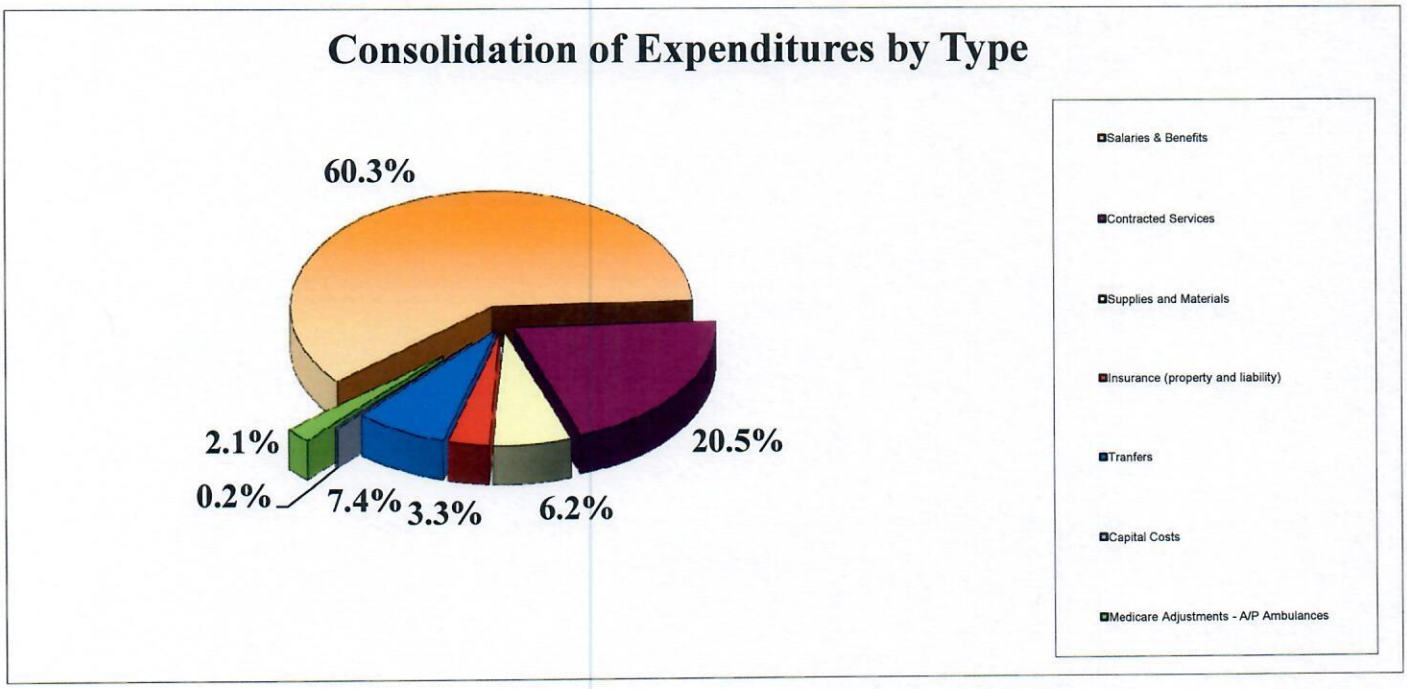
General Fund

Expenditure Analysis
December 31, 2016

Consolidation of Expenditures by Type

	First Six Months of Fiscal Year		
	FY2016	**FY2017**	% Increase
Salaries & Benefits	$ 9,265,955	$ 9,888,677	6.7%
Contracted Services	2,323,755	3,354,810	44.4%
Supplies and Materials	1,026,635	1,022,649	-0.4%
Insurance (property and liability)	749,389	541,716	-27.7%
Tranfers	1,755,974	1,207,562	-31.2%
Capital Costs	1,025,034	32,201	-96.9%
Medicare Adjustments - A/P Ambulances	73,746	340,000	361.0%
Total Expenditures	$ 16,220,488	**$ 16,387,615**	1.0%

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
December 31, 2016

Actual collections should be 50%

County Revenues	2016 Revenues Actual	2017 Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
Operating Revenues :						
Penalties & Interest Charges	$ 15,203	$ 12,698	$ 2,116	44.9%	$ 28,300	3.2%
Unincorp Collection Charges	401,317	410,724	$ 68,454	50.2%	817,800	91.8%
Other Revenues	30	-	$ -	0.0%	-	0.0%
Total Operating Revenues	$ 416,550	$ 423,423	$ 70,570	50.0%	$ 846,100	95.0%
Average Collections	**$ 69,425**	**$ 70,570**			**$ 70,508**	
Non-operating Revenues :						
Interest Earned	$ 64	$ 185	$ 31	185.2%	$ 100	0.0%
Other Fin Sources - Ins Prem. Tax	-	-	$ -	0.0%		0.0%
- Proceeds carried forward	-	-	$ -	0.0%	44,698	5.0%
Total Non-operating Revenues	$ 64	$ 185	$ 31	0.4%	$ 44,798	5.0%
Average Collections	**$ 11**	**$ 31**			**$ 3,733**	
Total Revenue Collections	**$ 416,614**	**$ 423,608**		**47.5%**	**$ 890,898**	100.0%
Total Average Collections	**$ 69,436**	**$ 70,601**			**$ 74,242**	

County Expenses	2016 Expenses Actual	2017 Expenses Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
Operating Expenditures :						
Salaries & Benefits	$ 22,966	$ 38,890	$ 6,482	39.8%	$ 97,783	11.0%
Contracted Services	8,107	9,320	1,553	41.1%	22,690	2.5%
State Line Contract	303,047	308,151	51,358	48.9%	630,800	70.8%
Tipping Fees to Solid Waste	56,356	60,124	10,021	47.4%	126,900	14.2%
General Supplies	7,795	5,351	892	42.0%	12,725	1.4%
Total Operating Expenses	$ 398,271	$ 421,836	$ 70,306	47.3%	$ 890,898	100.0%
Average Expenses	**$ 66,379**	**$ 70,306**			**$ 74,242**	
Non-operating Expenses :						
Bad Debt	$ -	$ -	$ -	0.0%	$ -	0.0%
Capital Equipment	-	-	-	0.0%	-	0.0%
Total Non-Operating Expenses	$ -	$ -	$ -	0.0%	$ -	0.0%
Average Expenses	**$ -**	**$ -**			**$ -**	
Total Expenses	**$ 398,271**	**$ 421,836**		**47.3%**	**$ 890,898**	100.0%
Total Average Expenses	**$ 66,379**	**$ 70,306**			**$ 74,242**	
Excess Revenue over/(under) Expenses	**$ 18,343**	**$ 1,772**			**$ -**	

Emergency Telephone

Revenue & Expense Analysis

December 31, 2016

Actual collections should be 50%

County Revenues	2016 Revenues Actual	2017 Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
Operating Revenues :						
911 Fees - Telephone	$ 109,558	$ 102,550	$ 17,092	41.4%	$ 247,600	23.5%
911 Fees - Cell phone	229,752	240,358	40,060	38.7%	621,700	59.0%
911 Fees - VOIP	18,148	18,393	3,066	53.3%	34,500	3.3%
Total Operating Revenues	$ 357,458	$ 361,301	$ 60,217	40.0%	$ 903,800	85.8%
Average Collections	**$ 59,576**	**$ 60,217**			**$ 75,317**	
Non-operating Revenues :						
Interest Earned	$ 42	$ 77	13	0.0%	$ -	0.0%
Other Fin Sources : Op Transfer (Gen)	90,000	75,000	12,500	50.0%	150,000	14.2%
: Proceeds carried for			-	0.0%	-	0.0%
Total Non-operating Revenues	$ 90,042	$ 75,077	$ 12,513	50.1%	$ 150,000	14.2%
Average Collections	**$ 15,007**	**$ 12,513**			**$ 12,500**	
Total Revenue Collections	**$ 447,500**	**$ 436,378**		**41.4%**	**$ 1,053,800**	100.0%
Total Average Collections	**$ 74,583**	**$ 72,730**			**$ 87,817**	

County Expenses	2016 Expenses Actual	2017 Expenses Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
Operating Expenses :						
Salaries & Benefits	$ 436,218	$ 506,250	84,375	65.0%	$ 779,054	73.9%
Contracted Services	127,711	92,262	15,377	39.9%	231,047	21.9%
Supplies	4,237	5,293	882	38.6%	13,699	1.3%
Total Operating Expenses	$ 568,167	$ 603,806	$ 100,634	59.0%	$ 1,023,800	97.2%
Average Expenses	**$ 94,694**	**$ 100,634**			**$ 85,317**	
Non-operating Expenses :						
Capital Equipment	-	3,680	613		30,000	2.8%
Total Non-operating Expenses	$ -	$ 3,680	$ 613	0.0%	$ 30,000	2.8%
Average Expenses	**$ -**	**$ 613**			**$ 2,500**	
Total Expenses	**$ 568,167**	**$ 607,486**		**57.6%**	**$ 1,053,800**	100.0%
Total Average Expenses	**$ 94,694**	**$ 101,248**			**$ 87,817**	
Excess Revenue over/(under) Expenses	**$ (120,667)**	**$ (171,107)**			**$ -**	

Unincorporated Service District Fund

Revenue & Expense Analysis

December 31, 2016

Actual collections should be 50%

County Revenues	2016 Revenues Actual	2017 Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
Operating Revenues :						
Unincorporated Taxes	$ 258,851	$ 260,908	$ 43,485	70.9%	$ 368,230	26.0%
State Grant		-	-	0.0%	-	0.0%
Fire Collections	-		-	0.0%	-	0.0%
Total Operating Revenues	$ 258,851	$ 260,908	$ 43,485	70.9%	$ 368,230	26.0%
Average Collections	**$ 43,142**	**$ 43,485**			**$ 30,686**	
Non-operating Revenues :						
Interest Earned	$ 62	$ 199	$ 33	0.0%	$ -	0.0%
Other Fin Sources : Ins Prem. Tax	841,365	895,515	149,252	103.1%	868,200	61.3%
: Trans for leases			-	0.0%		0.0%
: Carry forward			-	0.0%	181,000	12.8%
: Lease proceeds			-	0.0%	-	0.0%
Total Non-operating Revenues	$ 841,427	$ 895,713	$ 149,286	103.1%	$ 1,049,200	74.0%
Average Collections	**$ 140,238**	**$ 149,286**			**$ 87,433**	
Total Revenue Collections	**$ 1,100,278**	**$ 1,156,622**		**81.6%**	**$ 1,417,430**	100.0%
Total Average Collections	**$ 183,380**	**$ 192,770**			**$ 118,119**	

County Expenses	2016 Expenses Actual	2017 Expenses Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
Operating Expenses :						
Non-Dept Contracted Services	$ -	$ 165,286	$ 27,548	68.6%	$ 241,000	17.0%
Fire Services	292,327	350,110	58,352	50.6%	692,283	48.8%
Recreation	222,302	242,074	40,346	50.0%	484,147	34.2%
Total Operating Expenses	$ 514,629	$ 757,469	$ 126,245	53.44%	$ 1,417,430	100.0%
Average Expenses	**$ 85,771**	**$ 126,245**			**$ 118,119**	
Non-operating Expenses :						
Capital Equipment	$ -		$ -	0.0%	$ -	0.0%
Debt Service	-		-	0.0%	-	0.0%
Total Non-operating Expenses	$ -	$ -	$ -	0.0%	$ -	0.0%
Average Expenses	**$ -**	**$ -**			**$ -**	
Total Expenses	**$ 514,629**	**$ 757,469**		**53.4%**	**$ 1,417,430**	100.0%
Total Average Expenses	**$ 85,771**	**$ 126,245**			**$ 118,119**	
Excess Revenue over/(under) Expenses	**$ 585,649**	**$ 399,153**			**$ -**	

Solid Waste Fund

Revenue & Expense Analysis
December 31, 2016

Actual collections should be 50%

County Revenues	2016 Revenues Actual	2017 Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
Operating Revenues :						
Hwy 110 Sales	$ 1,354,387	$ 889,719	$ 148,286.51	35.6%	$ 2,500,000	50.7%
C & D Industrial Sales	408,634	903,131	150,521.88	64.5%	1,400,000	28.4%
Old Still Sales		-	-	0.0%	-	0.0%
Other Revenues	146	-	-	0.0%	500,000	10.1%
Other Financing Sources		91,639	15,273	19.5%	470,000	9.5%
Total Operating Revenues	$ 1,763,167	$ 1,884,489	$ 314,082	38.7%	$ 4,870,000	98.8%
Average Collections	**$ 293,861**	**$ 314,082**			**$ 405,833**	
Non-operating Revenues :						
Interest Earned	$ 8,526	$ 37,286	$ 6,214	62.1%	$ 60,000	1.2%
Cash carry forward (retained earnings)		-	-	0.0%	-	0.0%
Total Non-operating Revenues	$ 8,526	$ 37,286	$ 6,214	62.1%	$ 60,000	1.2%
Average Collections	**$ 1,421**	**$ 6,214**			**$ 5,000**	
Total Revenue Collections	**$ 1,771,692**	**$ 1,921,775**		**39.0%**	**$ 4,930,000**	100.0%
Total Average Collections	**$ 295,282**	**$ 320,296**			**$ 410,833**	

County Expenses	2016 Expenses Actual	2017 Expenses Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
Operating Expenditures :						
Salaries & Benefits	$ 700,849	$ 534,892	$ 89,148.63	42.5%	$ 1,258,856	25.5%
Engineering & Lab Services	44,812	91,377	$ 15,230	60.9%	150,000	3.0%
EPD & DNR Surcharges	3,000	6,000	$ 1,000	4.6%	131,000	2.7%
Rep & Maint , Supplies - Heavy Equip	28,167	141,834	$ 23,639	92.0%	154,250	3.1%
Equipment Rental	21,290	-	$ -	0.0%	25,000	0.5%
Insurance	-	-	$ -	0.0%	41,750	0.8%
Fuel	66,677	63,132	$ 10,522	36.1%	175,000	3.5%
General Supplies	103,360	83,442	$ 13,907	33.6%	248,272	5.0%
Timber Land Preparation	-	-	$ -	0.0%	35,000	0.7%
Other Expenses	9,566	10,397	1,732.89	68.9%	15,085	0.3%
Total Operating Expenses	$ 977,721	$ 931,075	$ 155,179	41.7%	$ 2,234,213	45.3%
Average Expenses	**$ 162,954**	**$ 155,179**			**$ 186,184.42**	
Non-operating Expenses :						
Landfill Cell Construction	$ 7,500	$ -	$ -	0.0%	$ 252,287	5.1%
Reserve for Closure/Post Closure	183,950	177,749	$ 29,625	32.2%	552,000	11.2%
Capital Equipment	565,000	-	$ -	0.0%	669,000	13.6%
Depreciation Expense	346,716	345,875	$ 57,646	47.4%	730,000	14.8%
Leases for Equipment	-	-	$ -	0.0%	15,000	0.3%
Bond Principal & Interest	44,175	38,400	$ 6,400	8.1%	475,000	9.6%
CD Interest	103	-	$ -	0.0%	-	0.0%
Other Expenses	-	-	-	0.0%	2,500	0.1%
Total Non-operating Expenses	$ 1,147,444	$ 562,024	$ 93,671	20.8%	$ 2,695,787	54.7%
Average Expenses	**$ 191,241**	**$ 93,671**			**$ 224,648.92**	
Total Expenses	**$ 2,125,165**	**$ 1,493,099**		**30.3%**	**$ 4,930,000**	100.0%
Total Average Expenses	**$ 354,194**	**$ 248,850**			**$ 410,833**	
Excess Revenue over/(under) Expenses	**$ (353,473)**	**$ 428,676**			**$ -**	

Average Collections/Disbursements Anaylsis

Combining Statement
December 31, 2016

Average Monthly Revenue :	General Fund	Curbside Collection	Emergency Telephone Sys	Uninc Service District	Solid Waste	Totals
Total Average Operating Revenue	$ 3,298,101	$ 70,570	$ 60,217	$ 43,485	$ 314,082	$ 3,786,454
Total Average Non-operating Revenue	144,445	31	12,513	149,286	6,214	312,488
Total Collections Average	$ 3,442,545	$ 70,601	$ 72,730	$ 192,770	$ 320,296	$ 4,098,942
Average Monthly Expenditures :						
Total Average Operating Expenditures	$ 2,347,127	$ 70,306	$ 100,634	$ 126,245	$ 155,179	$ 2,799,491
Total Average Non-operating Expend.	384,142	-	613	-	93,671	478,426
Total Disbursements Average	$ 2,731,269	$ 70,306	$ 101,248	$ 126,245	$ 248,850	$ 3,277,917
Months of Operating Coverage	1.3	1.0	0.7	1.5	1.3	1.3
Average Monthly Over / Under :						
Total Operating	$ 950,974	$ 264	$ (40,417)	$ (82,760)	$ 158,902	$ 986,963
Total Non-operating	(239,698)	31	11,900	149,286	(87,456)	(165,938)
Total Monthly Coverage	$ 711,276	$ 295	$ (28,518)	$ 66,525	$ 71,446	$ 821,025
Cash Analysis :						
Total Cash Balances Available for Period - December 31, 2016	$ 9,593,138	$ 625,800	$ 243,545	$ 935,203	$ 3,052,721	$ 14,450,406
Operating Expenditures	$ 2,347,127	$ 70,306	$ 100,634	$ 126,245	$ 155,179	$ 2,799,491
Months of Operating Cash	4.1	8.9	2.4	7.4	19.7	5.2
Total Expenditures	$ 2,731,269	$ 70,306	$ 101,248	$ 126,245	$ 248,850	$ 3,277,917
Months of Operating Cash	3.5	8.9	2.4	7.4	12.3	4.4

Projection of Fund Balance/Retained Earnings

Combining Statement
December 31, 2016

Fund Balance/Retained Earnings :	General Fund	Curbside Collection Fund	Emergency Telephone	Uninc Service Dist Fund	Solid Waste Fund	Total for all Funds
Unrestricted Balances for Period						
Ending - June 30, 2016 (audited)	$ 3,505,359	$ 426,496	$ 386,268	$ 508,378	$ 2,614,644	$ 7,441,145
Comparison (Fund Bal) - Jun 30, 2015	*$ 6,228,260*	*$ 399,459*	*$ 497,807*	*$ 346,740*	*$ 4,684,332*	*$ 12,156,598*
Actual for Jul - Dec 2016 :						
Add : Revenue	20,655,270	423,608	436,378	1,156,622	1,921,775	24,593,653
Less : Expenditures	16,387,615	421,836	607,486	757,469	1,493,099	19,667,504
Projections for Jan 2017 - June 2017 :						
Add : Revenue	7,609,700	423,600	607,400	94,800	2,018,700	10,754,200
Less : Expenditures *	12,950,200	448,100	456,300	661,800	3,463,100	17,979,500
Balances - June 30, 2017 *	$ 2,432,514	$ 403,768	$ 366,261	$ 340,531	$ 1,598,920	$ 5,141,994

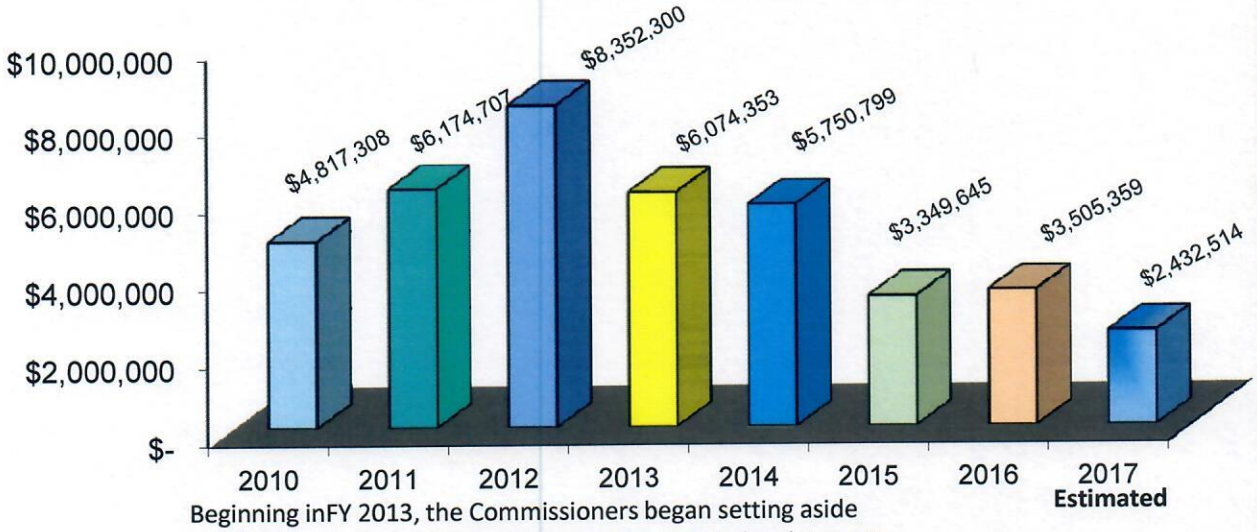
*** Reflects using some fund balance for Space Port project**

Projection of Cash Balances

Combining Statement
December 31, 2016

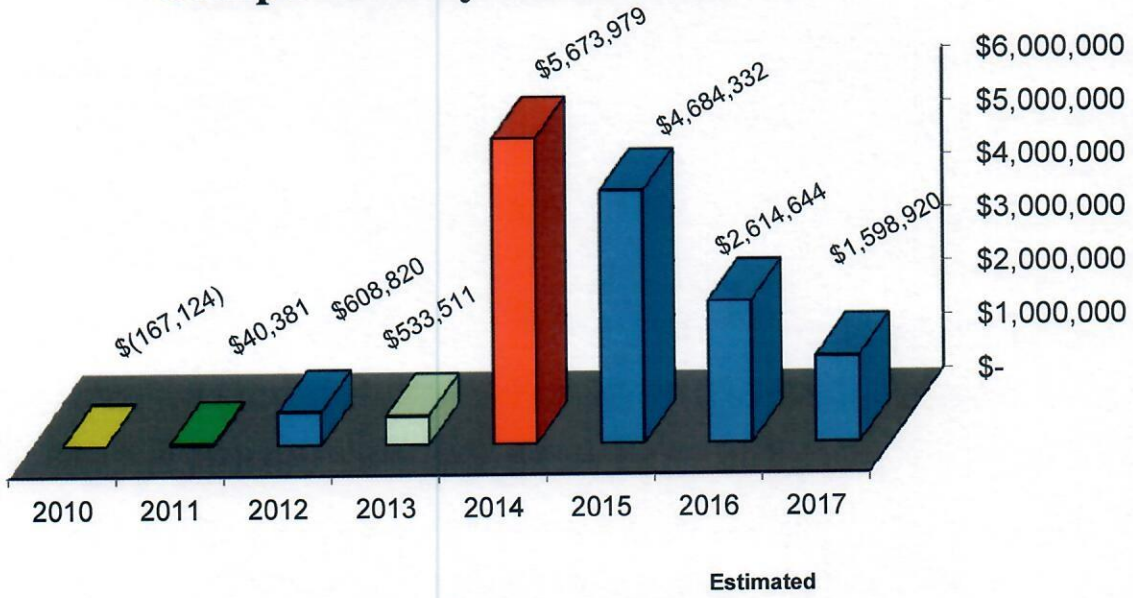
Cash Balances :	General Fund	Curbside Collection Fund	Emergency Telephone	Uninc Service Dist Fund	Solid Waste Fund	Total for all Funds
Total Balances for Period						
Ending December 31, 2016	$ 9,593,138	$ 625,800	$ 243,545	$ 935,203	$ 3,052,721	$ 14,450,406
Comparison (Cash Bal) - December 31, 2015	*$ 10,772,820*	*$ 593,098*	*$ 409,558*	*$ 940,151*	*$ 1,502,173*	*$ 14,217,800*
Projections for Jan 2017 - June 2017 :						
Add : Revenue	7,609,700	423,600	607,400	94,800	2,018,700	10,754,200
Less : Expenditures	12,950,200	448,100	456,300	661,800	3,463,100	17,979,500
Balances - June 30, 2017	$ 4,252,638	$ 601,300	$ 394,645	$ 368,203	$ 1,608,321	$ 7,225,106
For Comparison Purposes :						
Cash Balances - June 30, 2016	$ 4,678,218	$ 62,611	$ 298,464	$ 524,346	$ 1,889,098	$ 7,452,737

Unrestricted General Fund Balance Comparison By Fiscal Year



Beginning inFY 2013, the Commissioners began setting aside specific fund balance for such items as economic development and possible future health claims to better reflect a true available amount of fund balance

Unrestricted Solid Waste Net Assets Comparison By Fiscal Year



FY 2014 and FY 2015 are the result of building new cells that caused less capacity liability for closure and post-closure costs

SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS (SPLOST#6)
FOR THE PERIOD ENDED DECEMBER 31, 2016

PROJECT	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	EXPENDITURES TO DATE TOTAL	BALANCE
County Wide				
County Wide - Jail Expansion	$ 3,000,000	$ 3,000,000	$ 2,982,866	$ 17,134
Camden County - Capital Projects				
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	388,225	(138,225)
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
Sidewalk Construction			17,150	(17,150)
Total Buildings, Recreation, and Other	$ 11,450,298	$ 4,392,305	$ 4,266,210	$ 126,095
Camden County - Road Projects				
Colerain Road Bypass	$ -	$ 1,125,733	$ 1,951,225	$ (825,492)
Ella Park Church	2,624,622	4,957,541	5,263,870	(306,329)
Germantown	285,406	369,484	268,335	101,149
Horsestamp Church		153,471	390,614	(237,143)
Lampadoshia	2,813,184	121,184	**Paid from SPLOST#5**	121,184
Oakwell & Clark's Bluff	1,041,840	41,840	-	41,840
Bullhead Bluff		207,398	420,061	(212,663)
Old Red Bluff	434,100	654,748	337,957	316,791
Cypress Lakes (Transferred to Fund 335)	-	-	***100,000***	***(100,000)***
Total County Road Projects	$ 7,199,152	$ 7,631,399	$ 8,732,061	$ (1,100,662)
PSA and City Projects				
PSA - Parks & Equipment	6,140,550	5,701,125	5,701,125	-
City of Kingsland	18,760,000	11,046,554 *	11,360,387	(313,833)
City of St. Marys	18,760,000	11,046,554 *	11,360,387	(313,833)
City of Woodbine	4,690,000	2,761,639 *	2,840,097	(78,458)
Total PSA and City Projects	$ 48,350,550	$ 30,555,872	$ 31,261,996	$ (706,124)
Total All Projects	$ 70,000,000	$ 45,579,576	$ 47,243,134	$ (1,663,557)

*Budget needs to be refined based on actual final collections

SPLOST #7

Budget Comparison

For FY 2017, ending December 31, 2016

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
Jul	$ -	$ 604,877.58	$ 589,369.86	$ 572,518.21	$ -	$ -	$ -
Aug	$ 587,552.92	$ 615,300.40	$ 580,557.45	$ 547,525.39	$ -	$ -	
Sep	$ 566,218.82	$ 596,179.00	$ 558,805.38	$ 542,916.51	$ -	$ -	
Oct	$ 549,045.89	$ 577,467.85	$ 558,198.24	$ 509,629.20	$ -	$ -	
Nov	$ 567,204.42	$ 586,944.59	$ 549,899.64	$ 504,094.87	$ -	$ -	
Dec	$ 578,509.24	$ 622,285.42	$ 560,940.26	$ 552,972.43	$ -	$ -	
Jan	$ 647,633.27	$ 698,279.07	$ 641,101.94	$ -	$ -	$ -	
Feb	$ 555,162.30	$ 561,054.77	$ 494,128.42	$ -	$ -	$ -	
Mar	$ 577,058.70	$ 556,858.29	$ 537,407.65	$ -	$ -	$ -	
Apr	$ 647,505.62	$ 600,006.71	$ 597,178.70	$ -	$ -	$ -	
May	$ 618,668.81	$ 600,995.37	$ 554,727.96	$ -	$ -	$ -	
Jun (1)	$ 611,037.72	$ 579,489.36	$ 564,674.63	$ -	$ -	$ -	
	$ 6,505,597.71	$ 7,199,738.41	$ 6,786,990.13	$ 3,229,656.61	$ -	$ -	$ -
Average	$ 591,417.97	$ 599,978.20	$ 565,582.51	$ 538,276.10			
Total Actual Collections							**$ 23,721,982.86**

	# of months		
Total Actual vs Referendum	41	**$ 65,000,000**	**Total Referendum**
Cumulative	$ (13,291,906)	$ 902,777.78	**Per Month**
	Possible Reductions	$ 23,721,983	**Total Actual**

Entity	Percentage	Total Cumulative
St. Marys	29.82%	$ (3,963,646)
Kingsland	27.77%	$ (3,691,162)
Woodbine	7.00%	$ (930,433)
PSA	7.49%	$ (995,564)
County	27.92%	$ (3,711,100)

SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS (SPLOST#7)
FOR THE PERIOD ENDING DECEMBER 31, 2016

PROJECT	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	EXPENDITURES TO DATE TOTAL	ESTIMATED BALANCE
County Wide				
Phase 1				
Public Safety-Multi Agency Data Sharing Sys	$ 2,000,000	$ 2,000,000	$ 1,933,737	$ 66,263
Public Safety Radio Communications System	2,055,000	2,055,000	208,176	1,846,824
Colerain Road/Bypass Hurricane Evacuation	750,000	750,000	* 2,853,546	(2,103,546)
Ambulances for County-Wide Emergency Svcs	530,000	530,000	418,527	111,473
	$ 5,335,000	$ 5,335,000	$ 5,413,986	$ (78,986)
Phase 2				
Land/Infrastructure-Economic Development	$ 1,500,000	$ 1,500,000	$ -	$ 1,500,000
Camden County - Capital Projects				
Fire Station 18 Expansion	$ 500,000	$ 500,000	$ -	$ 500,000
Juvenile Court Building	250,000	250,000	43	249,957
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	13,175	102,525
Heavy Machinary & Equipment	5,703,000	5,703,000	1,803,003	3,899,997
Vehicles	1,402,000	1,402,000	824,305	577,695
Technology & Connection Enhancements	1,177,000	1,177,000	324,735	852,265
Total Buildings, Recreation, and Other	$ 9,452,700	$ 9,452,700	$ 2,965,262	$ 6,487,439
Camden County - Road Projects				
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	147,697	169,103
Satilla Bluff East	600,000	600,000	-	600,000
Satilla Bluff West	1,000,000	1,000,000	748	999,252
Halifax Road (balance of referendum)	157,028	157,028	-	157,028
Colesburg Tompkins Bridge	300,000	300,000	-	300,000
Fisher-Massey Road			12,799	(12,799)
Harriett's Bluff Deep Creek Bridge	130,000	130,000	-	130,000
Cypress Lakes - Transfer Funds to Fund 335				
GA Transporations for LMIG Match	$ -	$ -	$ 478,578	$ (478,578)
Total County Road Projects	$ 7,273,828	$ 7,273,828	$ 639,822	$ 6,634,007
PSA and City Disbursements				
PSA - Parks & Equipment	$ 2,896,000	2,896,000	$ 1,377,185	$ 1,518,815
City of Kingsland	16,639,629	16,639,629	5,106,065	11,533,564
City of St. Marys	17,831,293	17,831,293	5,482,999	12,348,294
City of Woodbine	4,071,550	4,071,550	1,287,089	2,784,461
	$ 41,438,472	$ 41,438,472	$ 13,253,339	$ 28,185,134
Total All Projects and Disbursements	$ 63,500,000	$ 63,500,000	$ 22,272,407	$ 40,749,016

* State DOT grant adjustment needed