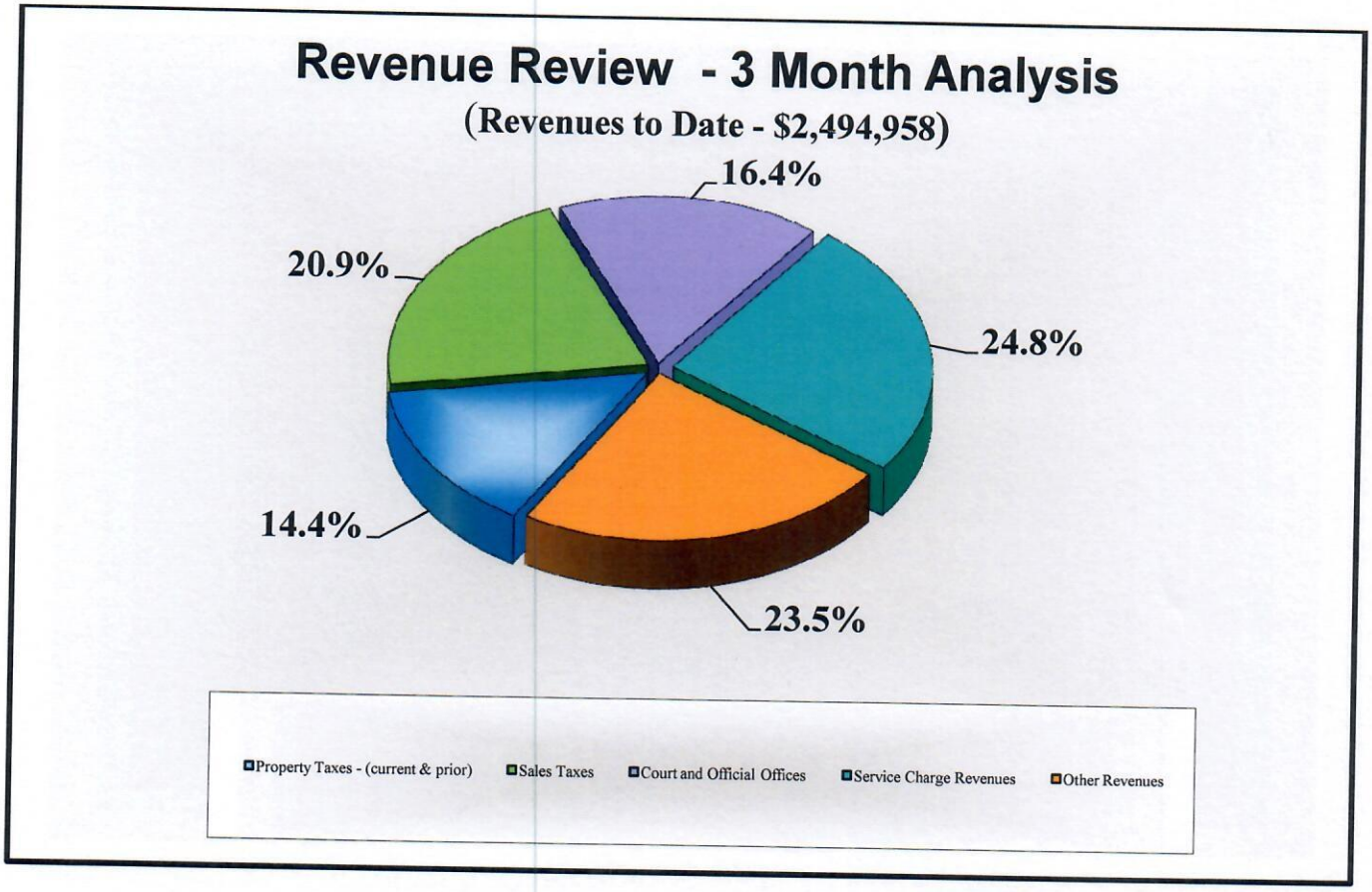
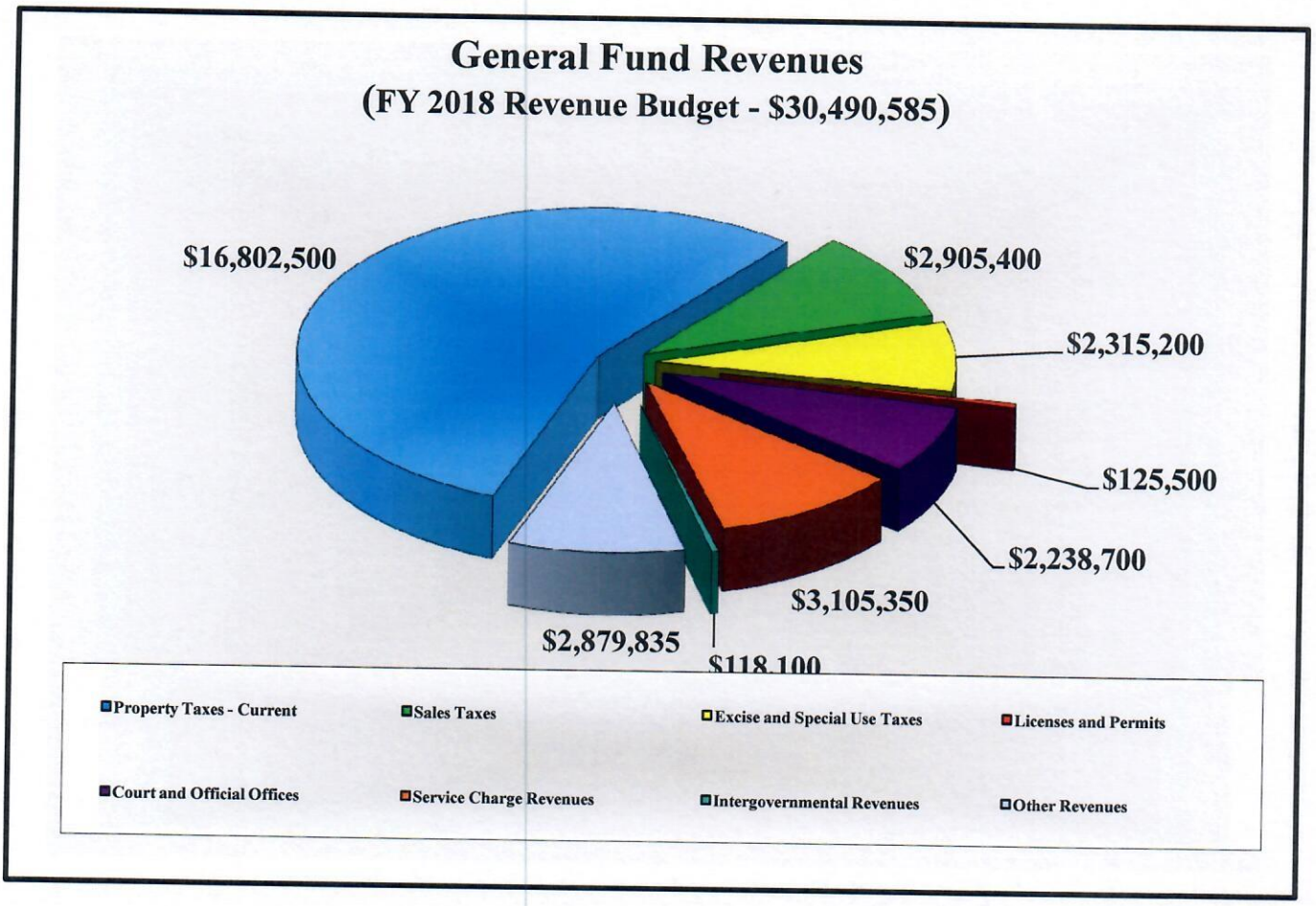
General Fund

Revenue Analysis
September 30, 2017

Actual collections should be 25%

County Revenues	2017 Revenues Actual	2018 Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
Operating Revenues :						
Property Taxes (current year)	$ 135,110	$ 135,979	$ 45,326	0.8%	$ 16,802,500	55.1%
Property Taxes (prior years)	226,165	223,677	74,559	41.5%	538,400	1.8%
Sales Taxes	501,684	520,667	173,556	17.9%	2,905,400	9.5%
Excise and Special Use Taxes	367,447	428,576	142,859	24.1%	1,776,800	5.8%
Licenses and Permits	31,256	29,872	9,957	23.8%	125,500	0.4%
Court and Official Offices	443,409	408,644	136,215	18.3%	2,238,700	7.3%
Office Rents	25,040	23,920	7,973	24.5%	97,500	
Service Charge Revenues	629,766	619,606	206,535	20.0%	3,105,350	10.2%
Total Operating Revenues	$ 2,359,878	$ 2,390,941	$ 796,980	8.7%	$ 27,590,150	90.5%
Average Collections	**$ 786,626**	**$ 796,980**			**$ 2,299,179**	
Non-operating Revenues :						
Intergovernmental Revenues	$ 39,576	$ 59,200	$ 19,733.19	50.1%	$ 118,100	0.4%
Other Revenues	12,000	44,817	14,939	147.7%	30,335	0.1%
Other Financing Sources	-	-	-	0.0%	2,752,000	9.0%
Total Non-op Revenues	$ 51,576	$ 104,017	$ 34,672.28	3.6%	$ 2,900,435	9.5%
Average Collections	**$ 17,192**	**$ 34,672**			**$ 241,703**	
Total Revenues	**$ 2,411,454**	**$ 2,494,958**	$ 831,652.65	**8.2%**	**$ 30,490,585**	100.0%
Total Average	**$ 803,818**	**$ 831,653**			**$ 2,540,882**	


Revenue Review - 3 Month Analysis
(Revenues to Date - $2,494,958)
16.4%
20.9%
24.8%
14.4%
23.5%
Property Taxes - (current & prior)
Sales Taxes
Court and Official Offices
Service Charge Revenues
Other Revenues


General Fund Revenues
(FY 2018 Revenue Budget - $30,490,585)
$16,802,500
$2,905,400
$2,315,200
$125,500
$2,238,700
$3,105,350
$2,879,835
$118,100
Property Taxes - Current
Sales Taxes
Excise and Special Use Taxes
Licenses and Permits
Court and Official Offices
Service Charge Revenues
Intergovernmental Revenues
Other Revenues

General Fund

Expense Analysis
September 30, 2017

Actual collections should be 25%

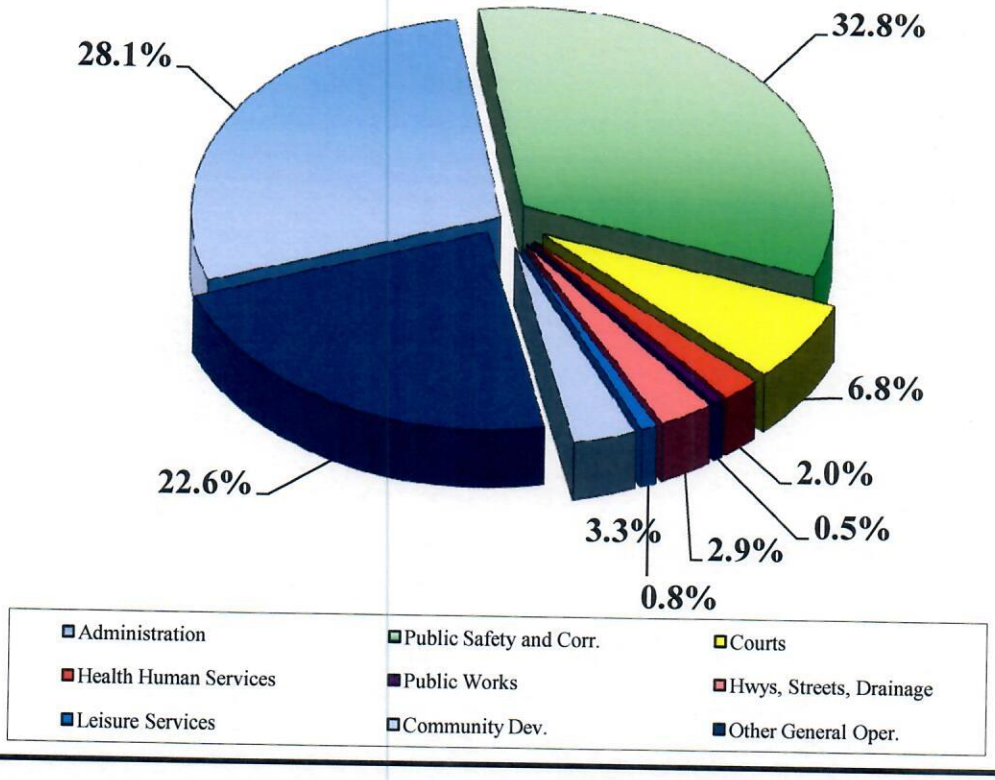
County Expenses	2017 Expenses Actual	2018 Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Expenses Dept to Annual Budget
Operating Expenses :						
Administration						
Board of Commissioners	$ 71,084	$ 73,810	$ 24,603	32.1%	$ 230,040	0.8%
Board of Equalization	6,187	3,393	1,131	20.7%	16,390	0.1%
County Clerk	15,974	15,412	5,137	23.8%	64,684	0.2%
Administration	92,693	90,551	30,184	25.1%	360,641	1.2%
Administrative Services	19,484	16,975	5,658	22.7%	74,757	0.2%
Registrar	26,644	26,269	8,756	21.7%	121,274	0.4%
Finance	135,603	111,020	37,007	22.8%	486,276	1.6%
Onsite Wellness Clinic	106,224	105,459	35,153	22.6%	465,629	1.5%
County Attorney	26,896	34,633	11,544	17.6%	197,050	0.6%
Information Technology	62,981	59,452	19,817	22.6%	263,316	0.9%
Human Resources	32,523	36,822	12,274	25.6%	143,642	0.5%
Tax Commissioner	163,321	120,004	40,001	18.8%	636,734	2.1%
Tax Assessor	152,582	152,598	50,866	22.4%	682,731	2.2%
Employee Health Benefit	1,253,392	1,135,724	378,575	29.8%	3,807,810	12.5%
Worker's Compensation	176,794	178,482	59,494	46.5%	383,559	1.3%
Insurance	384,132	343,706	114,569	40.7%	845,000	2.8%
Facilities Management	144,678	142,690	47,563	29.7%	480,877	1.6%
Customer Service	-	-	-		-	0.0%
	$ 2,871,192	$ 2,647,000	$ 815,620	28.6%	$ 9,260,410	30.4%
Public Safety and Corr.						
Sheriff's Office	$ 948,371	$ 1,015,358	$ 338,453	29.2%	$ 3,472,540	11.4%
Jail/Corrections	768,358	741,850	247,283	26.6%	2,783,837	9.1%
Adult Probation	3,350	2,943	981	26.5%	11,095	0.0%
Department of Juvenile Justice	3,423	3,202	1,067	28.3%	11,300	0.0%
E M S	1,285,360	1,202,616	400,872	26.9%	4,476,265	14.7%
Animal Control	74,398	78,439	26,146	24.9%	314,697	1.0%
E M A	22,141	50,752	16,917	81.5%	62,305	0.2%
	3,105,401	$ 3,095,160	$ 1,031,720	27.8%	$ 11,132,039	36.5%
Courts						
Superior Court	$ 89,342	$ 98,876	$ 32,959	26.1%	$ 379,107	1.2%
Clerk of Superior Court	116,548	118,942	39,647	22.9%	519,406	1.7%
District Attorney	144,883	151,147	50,382	38.3%	394,547	1.3%
Magistrate Court	66,229	59,933	19,978	21.1%	284,015	0.9%
Probate Court	101,826	92,286	30,762	20.7%	446,213	1.5%
Juvenile Court	72,654	64,198	21,399	22.3%	288,260	0.9%
Public Defender	86,158	54,334	18,111	24.0%	226,715	0.7%
	677,640	$ 639,716	$ 213,239	25.2%	$ 2,538,263	8.3%
Health Human Services						
Coroner & Medical Examiner	$ 8,393	$ 12,007	$ 4,002	30.4%	$ 39,509	0.1%
Health Department	92,416	89,926	29,975	25.0%	359,750	1.2%
Mosquito Control	48,516	46,255	15,418	25.7%	179,793	0.6%
Dept. of Family Children Serv	24,170	23,917	7,972	27.1%	88,250	0.3%
County Agents	14,156	19,178	6,393	15.3%	124,956	0.4%
	$ 187,650	$ 191,283	$ 63,761	24.1%	$ 792,258	2.6%
Public Works						
Forestry	$ 6,418	$ 6,421	$ 2,140	24.4%	$ 26,300	0.1%
Public Works	265,061.00	274,340	91,447	21.2%	$ 1,295,738	4.2%
Fleet Services	29,202.00	43,980	14,660	21.7%	202,977	0.7%
	$ 300,680	$ 324,741	$ 108,247	21.3%	$ 1,525,015	5.0%

General Fund

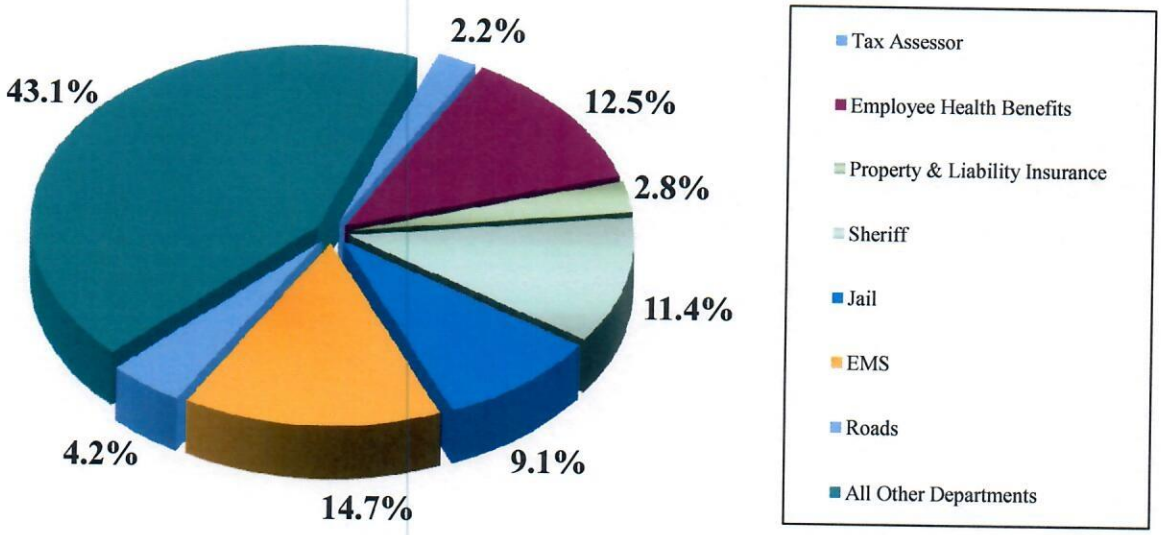
Expense Analysis (con't)
September 30, 2017

County Expenses	2017 Expenses Actual	2018 Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
Leisure Services						
County Library	$ 72,962	$ 64,680	$ 21,559.88	21.4%	$ 301,908	1.0%
Byran Lang Historical Library	14,552.00	14,908	4,969.30	24.0%	62,104	0.2%
	$ 87,514	$ 79,588	$ 26,529	21.9%	$ 364,012	1.2%
Community Dev.						
Planning & Building	$ 80,710	$ 75,331	$ 25,110.20	20.9%	$ 359,638	1.2%
Joint Dev Authority	32,946	239,643	79,881.14	32.5% *	737,500	2.4%
	$ 113,656	$ 314,974	$ 104,991	28.7%	$ 1,097,138	3.6%
Total Operating Expenses	$ 7,343,732	$ 7,292,461	$ 2,430,820.36	27.3%	$ 26,709,135	87.6%
Average Expenses	**$ 2,447,911**	**$ 2,430,820**			**$ 2,225,761**	
Non-operating Expenses :						
Other General Oper.						
Contingency		$ -	$ -	n/a	$ -	0.0%
Special Appropriations	$ 1,483,169	2,130,072	710,023.84	56.3%	3,781,450	12.4%
Debt Service	-	-	-	0.00%	-	0.0%
Total Non-operating Expenses	$ 1,483,169	$ 2,130,072	$ 710,024	56.3%	$ 3,781,450	12.4%
Average Expenditures	**$ 494,390**	**$ 710,024**			**$ 315,121**	
Total Expenses	**$ 8,826,901**	**$ 9,422,533**		**30.9%**	**$ 30,490,585**	100.0%
Total Average Expenses	**$ 2,942,300**	**$ 3,140,844**			**$ 2,540,882**	
Excess Revenue over/ (under) Expenses	**$ (6,415,447)**	**$ (6,927,575)**			**$ -**	

Expenditure Review - 3 Month Analysis
(Expenditures to Date - $9,422,533)



General Fund Expenses
(Total Annual Expenditures - $30,490,585)



General Fund

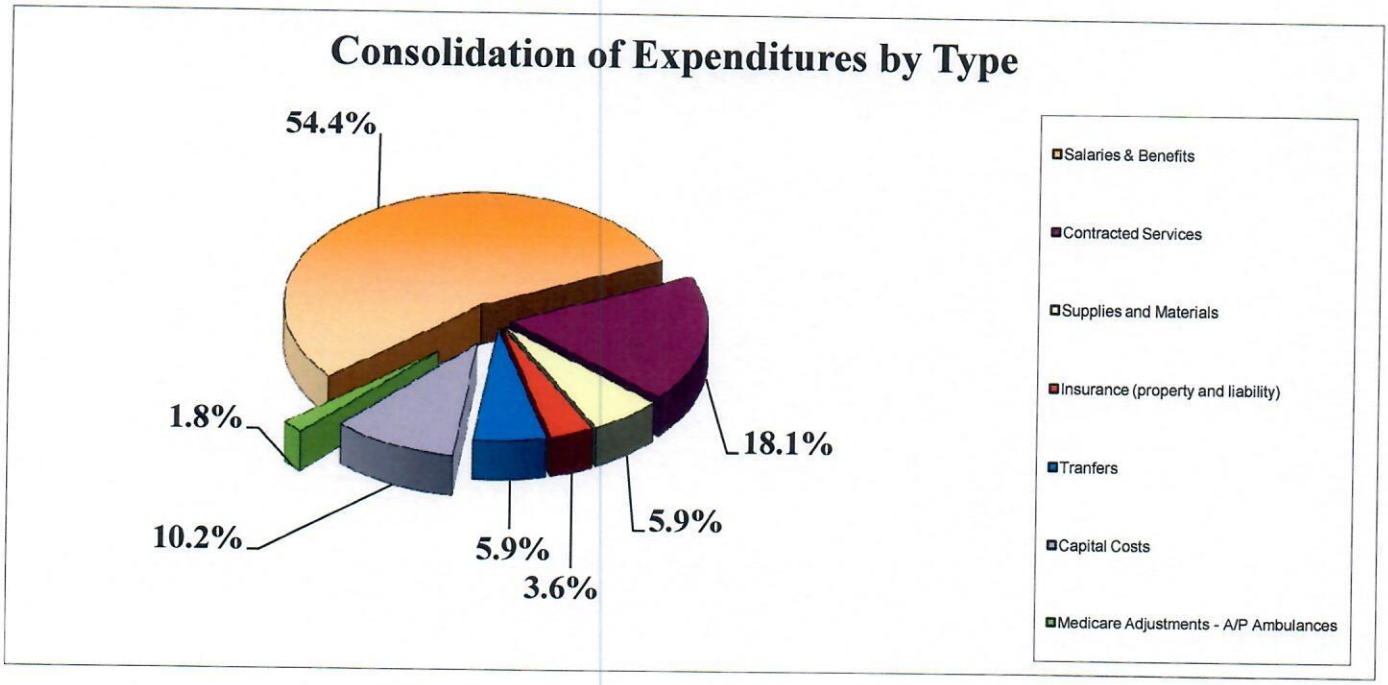
Expenditure Analysis
September 30, 2017

Consolidation of Expenditures by Type

	First Three Months of Fiscal Year		
	2017	2018	% Increase
Salaries & Benefits	$ 5,239,706	$ 5,122,258	-2.2%
Contracted Services	2,192,480	1,709,556	-22.0%
Supplies and Materials	532,137	556,489	4.6%
Insurance (property and liability)	359,722	342,655	-4.7%
Tranfers	502,857	559,349	11.2%
Capital Costs	-	960,000	N/A
Medicare Adjustments - A/P Ambulances	-	172,225	N/A
Total Expenditures	$ 8,826,900	$ **9,422,533**	6.7%

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
Debt Service - lease payments



Curbside Collection

Revenue & Expense Analysis
September 30, 2017

Actual collections should be 25%

County Revenues	2017 Revenues Actual	2018 Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
Operating Revenues :						
Penalties & Interest Charges	$ 6,392	$ -	$ -	0.0%	$ -	0.0%
Unincorp Collection Charges	204,051	225,622	$ 75,207	24.6%	917,500	92.4%
Other Revenues	-	39	$ 13	0.0%	-	0.0%
Total Operating Revenues	$ 210,443	$ 225,661	$ 75,220	24.6%	$ 917,500	92.4%
Average Collections	**$ 70,148**	**$ 75,220**			**$ 76,458**	
Non-operating Revenues :						
Interest Earned	$ 51	$ 214	$ 71	159.8%	$ 134	0.0%
Other Fin Sources - Ins Prem. Tax	-	-	$ -	0.0%		0.0%
- Proceeds carried forward	-	-	$ -	0.0%	75,000	7.6%
Total Non-operating Revenues	$ 51	$ 214	$ 71	0.3%	$ 75,134	7.6%
Average Collections	**$ 17**	**$ 71**			**$ 6,261**	
Total Revenue Collections	**$ 210,494**	**$ 225,875**		**22.8%**	**$ 992,634**	100.0%
Total Average Collections	**$ 70,165**	**$ 75,292**			**$ 82,720**	

County Expenses	2017 Expenses Actual	2018 Expenses Actual	Average Monthly Expense	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
Operating Expenditures :						
Salaries & Benefits	$ 21,613	$ 26,506	$ 8,835	22.2%	$ 119,280	12.0%
Contracted Services	10,408	7,583	2,528	32.9%	23,068	2.3%
State Line Contract	151,511	188,947	62,982	26.9%	703,432	70.9%
Tipping Fees to Solid Waste	30,301	34,065	11,355	26.3%	129,334	13.0%
General Supplies	3,450	3,913	1,304	25.3%	15,470	1.6%
Total Operating Expenses	$ 217,283	$ 261,015	$ 87,005	26.3%	$ 990,584	99.8%
Average Expenses	**$ 72,428**	**$ 87,005**			**$ 82,549**	
Non-operating Expenses :						
Bad Debt	$ -	$ 435	$ 145	0.0%	$ 2,050	0.0%
Capital Equipment	-	-	-	0.0%	-	0.0%
Total Non-Operating Expenses	$ -	$ 435	$ 145	0.0%	$ 2,050	0.2%
Average Expenses	**$ -**	**$ 145**			**$ 171**	
Total Expenses	**$ 217,283**	**$ 261,450**		**26.3%**	**$ 992,634**	100.0%
Total Average Expenses	**$ 72,428**	**$ 87,150**			**$ 82,720**	
Excess Revenue over/(under) Expenses	**$ (6,789)**	**$ (35,575)**			**$ -**	

Emergency Telephone

Revenue & Expense Analysis
September 30, 2017

Actual collections should be 25%

County Revenues	2017 Revenues Actual	2018 Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
Operating Revenues :						
911 Fees - Telephone	$ 41,471	$ 39,273	$ 13,091	16.4%	$ 239,300	20.7%
911 Fees - Cell phone	11,847	13,408	4,469	2.0%	654,100	56.6%
911 Fees - VOIP	7,232	7,343	2,448	0.0%	35,532	3.1%
Total Operating Revenues	$ 60,550	$ 60,024	$ 20,008	6.5%	$ 928,932	80.4%
Average Collections	**$ 20,183**	**$ 20,008**			**$ 77,411**	
Non-operating Revenues :						
Interest Earned	$ 23	$ 53	18	0.0%	$ -	0.0%
Other Fin Sources : Op Transfer (Gen)	-	50,000	16,667	25.0%	200,000	17.3%
: Proceeds carried for	-		-	0.0%	26,168	2.3%
Total Non-operating Revenues	$ 23	$ 50,053	$ 16,684	22.1%	$ 226,168	19.6%
Average Collections	**$ 8**	**$ 16,684**			**$ 18,847**	
Total Revenue Collections	**$ 60,573**	**$ 110,077**		**9.5%**	**$ 1,155,100**	100.0%
Total Average Collections	**$ 20,190**	**$ 36,692**			**$ 96,258**	

County Expenses	2017 Expenses Actual	2018 Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
Operating Expenses :						
Salaries & Benefits	$ 222,299	$ 285,950	95,317	31.0%	$ 923,713	80.0%
Contracted Services	47,190	53,269	17,756	24.7%	215,922	18.7%
Supplies	2,214	5,089	1,696	32.9%	15,465	1.3%
Total Operating Expenses	$ 271,703	$ 344,308	$ 114,769	29.8%	$ 1,155,100	100.0%
Average Expenses	**$ 90,568**	**$ 114,769**			**$ 96,258**	
Non-operating Expenses :						
Capital Equipment	3,680	-	-	0.0%	-	0.0%
Total Non-operating Expenses	$ 3,680	$ -	$ -	0.0%	$ -	0.0%
Average Expenses	**$ 1,227**	**$ -**			**$ -**	
Total Expenses	**$ 275,383**	**$ 344,308**		**29.8%**	**$ 1,155,100**	100.0%
Total Average Expenses	**$ 91,794**	**$ 114,769**			**$ 96,258**	
Excess Revenue over/(under) Expenses	**$ (214,812)**	**$ (234,231)**			**$ -**	

Unincorporated Service District Fund

Revenue & Expense Analysis
September 30, 2017

Actual collections should be 25%

County Revenues	2017 Revenues Actual	2018 Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
Operating Revenues :						
Unincorporated Taxes	$ 20,825	$ 23,662	$ 7,887	6.7%	$ 350,800	22.1%
State Grant		-	-	0.0%	-	0.0%
Fire Collections		-	-	0.0%	-	0.0%
Total Operating Revenues	$ 20,825	$ 23,662	$ 7,887	6.7%	$ 350,800	22.1%
Average Collections	**$ 6,942**	**$ 7,887**			**$ 29,233**	
Non-operating Revenues :						
Interest Earned	$ 23	$ 30	$ 10	0.0%	$ 450	0.0%
Other Fin Sources : Ins Prem. Tax			$ -	0.0%	933,600	58.8%
: Trans for leases			$ -	0.0%		0.0%
: Carry forward			$ -	0.0%	301,718	19.0%
: Lease proceeds			-	0.0%	-	0.0%
Total Non-operating Revenues	$ 23	$ 30	$ 10	0.0%	$ 1,235,768	77.9%
Average Collections	**$ 8**	**$ 10**			**$ 102,981**	
Total Revenue Collections	**$ 20,848**	**$ 23,692**		**1.5%**	**$ 1,586,568**	100.0%
Total Average Collections	**$ 6,949**	**$ 7,897**			**$ 132,214**	

County Expenses	2017 Expenses Actual	2018 Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
Operating Expenses :						
County Wide Mowing	$ 90,011	$ 60,275	$ 20,092	24.1%	$ 250,000	15.8%
Fire Services	175,580	213,854	71,285	24.7%	$ 865,193	54.5%
Recreation	121,037	214,518	71,506	45.5%	$ 471,375	29.7%
Total Operating Expenses	$ 386,628	$ 488,647	$ 162,882	30.8%	$ 1,586,568	100.0%
Average Expenses	**$ 128,876**	**$ 162,882**			**$ 132,214**	
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	**$ 386,627**	**$ 488,647**		**30.8%**	**$ 1,586,568**	100.0%
Total Average Expenses	**$ 128,876**	**$ 162,882**			**$ 132,214**	
Excess Revenue over/(under) Expenses	**$ (365,779)**	**$ (464,955)**			**$ -**	

Solid Waste Fund

Revenue & Expense Analysis
September 30, 2017

Actual collections should be 25%

County Revenues	2017 Revenues Actual	2018 Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
Operating Revenues :						
Hwy 110 Sales	$ 448,302	$ 677,463	$ 225,821.00	34.7%	$ 1,950,000	40.8%
C & D Industrial Sales	342,645	636,799	212,266.47	34.4%	1,850,000	38.7%
Old Still Sales	-	-	-	0.0%	-	0.0%
Other Revenues	-	-	-	0.0%	500,000	10.5%
Total Operating Revenues	$ 790,947	$ 1,314,262	$ 438,087	30.6%	$ 4,300,000	90.0%
Average Collections	**$ 263,649**	**$ 438,087**			**$ 358,333**	
Non-operating Revenues :						
Interest Earned	$ 29,113	$ 30,287	$ 10,096	40.4%	$ 75,000	1.6%
Cash carry forward (retained earnings)	-	-	-	0.0%	405,359	8.5%
Total Non-operating Revenues	$ 29,113	$ 30,287	$ 10,096	6.3%	$ 480,359	10.0%
Average Collections	**$ 9,704**	**$ 10,096**			**$ 40,030**	
Total Revenue Collections	**$ 820,060**	**$ 1,344,550**		**28.1%**	**$ 4,780,359**	100.0%
Total Average Collections	**$ 273,353**	**$ 448,183**			**$ 398,363**	

County Expenses	2017 Expenses Actual	2018 Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
Operating Expenditures :						
Salaries & Benefits	$ 222,319	$ 221,681	$ 73,893.65	19.0%	$ 1,164,746	24.4%
Engineering & Lab Services	24,685	67,819	$ 22,606	37.2%	182,338	3.8%
EPD & DNR Surcharges	6,000	6,000	$ 2,000	4.4%	135,286	2.8%
Rep & Maint , Supplies - Heavy Equip	34,578	89,354	$ 29,785	55.8%	160,042	3.3%
Hurricane Irma	-	5,449	$ 1,816	0.0%	-	0.0%
Equipment Rental	-	-	$ -	0.0%	25,000	0.5%
Insurance	-	-	$ -	0.0%	46,750	1.0%
Fuel	29,024	35,539	$ 11,846	27.8%	128,000	2.7%
General Supplies	38,162	49,125	$ 16,375	21.9%	224,545	4.7%
Timber Land Preparation	-	-	$ -	0.0%	35,000	0.7%
Other Expenses	1,986	2,373	791.01	18.6%	12,785	0.3%
Total Operating Expenses	$ 356,753	$ 477,340	$ 159,113	22.6%	$ 2,114,492	44.2%
Average Expenses	**$ 118,918**	**$ 159,113**			**$ 176,207.67**	
Non-operating Expenses :						
Landfill Cell Construction	$ -	$ -	$ -	0.0%	$ 200,000	4.2%
Reserve for Closure/Post Closure	164,695	350,059	$ 116,686	65.9%	531,467	11.1%
Capital Equipment	-	27,754	$ 9,251	3.6%	763,000	16.0%
Depreciation Expense	173,437	173,626	$ 57,875	24.9%	696,400	14.6%
Leases for Equipment	-	83,475	$ 27,825	0.0%	65,000	1.4%
Bond Principal & Interest	38,400	-	$ -	0.0%	410,000	8.6%
Other Expenses	-	-	-	0.0%	-	0.0%
Total Non-operating Expenses	$ 376,532	$ 634,914	$ 211,638	23.8%	$ 2,665,867	55.8%
Average Expenses	**$ 125,511**	**$ 211,638**			**$ 222,155.58**	
Total Expenses	**$ 733,285**	**$ 1,112,254**		**23.3%**	**$ 4,780,359**	100.0%
Total Average Expenses	**$ 244,428**	**$ 370,751**			**$ 398,363**	
Excess Revenue over/(under) Expenses	**$ 86,775**	**$ 232,296**			**$ -**	

Average Collections/Disbursements Anaylsis

Combining Statement
September 30, 2017

	General Fund	Curbside Collection	Emergency Telephone Sys	Uninc Service District	Solid Waste	Totals
Average Monthly Revenue :						
Total Average Operating Revenue	$ 796,980	$ 75,220	$ 20,008	$ 7,887	$ 438,087	$ 1,338,183
Total Average Non-operating Revenue	34,672	71	16,684	10	10,096	61,534
Total Collections Average	$ 831,653	$ 75,292	$ 36,692	$ 7,897	$ 448,183	$ 1,399,717
Average Monthly Expenditures :						
Total Average Operating Expenditures	$ 2,430,820	$ 87,005	$ 114,769	$ 162,882	$ 159,113	$ 2,954,590
Total Average Non-operating Expend.	710,024	145	-	-	211,638	921,807
Total Disbursements Average	$ 3,140,844	$ 87,150	$ 114,769	$ 162,882	$ 370,751	$ 3,876,397
Months of Operating Coverage	0.3	0.9	0.3	0.0	1.2	0.4
Average Monthly Over / Under :						
Total Operating	$ (1,633,840)	$ (11,785)	$ (94,761)	$ (154,995)	$ 278,974	$ (1,616,407)
Total Non-operating	(675,352)	(74)	16,684	10	(201,542)	(860,273)
Total Monthly Coverage	$ (2,309,192)	$ (11,858)	$ (78,077)	$ (154,985)	$ 77,432	$ (2,476,680)
Cash Analysis :						
Total Cash Balances Available for Period - September 30, 2017	$ (1,980,999)	$ 554,958	$ 85,102 *	$ (137,530)	$ 2,891,503	$ 1,413,033
Operating Expenditures	$ 2,430,820	$ 87,005	$ 114,769	$ 162,882	$ 159,113	$ 2,954,590
Months of Operating Cash	(0.8)	6.4	0.7	(0.8)	18.2	0.5
Total Expenditures	$ 3,140,844	$ 87,150	$ 114,769	$ 162,882	$ 370,751	$ 3,876,397
Months of Operating Cash	(0.6)	6.4	0.7	(0.8)	7.8	0.4

Projection of Fund Balance/Retained Earnings

Combining Statement
September 30, 2017

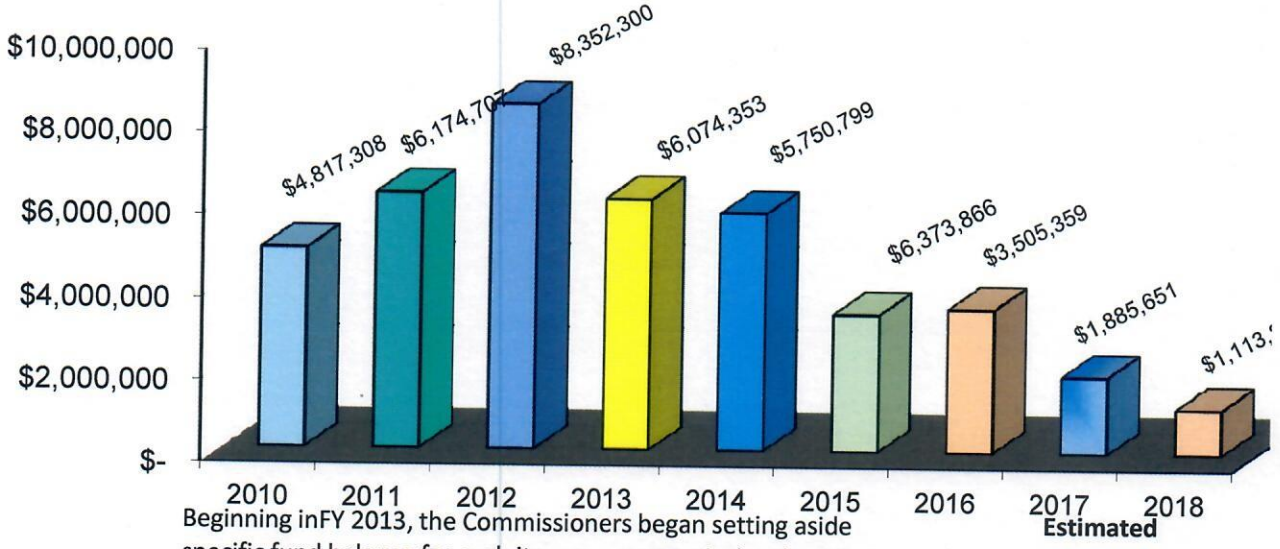
Fund Balance/Retained Earnings :	General Fund	Curbside Collection Fund	Emergency Telephone	Uninc Service Dist Fund	Solid Waste Fund	Total for all Funds
Unrestricted Balances for Period Ending - June 30, 2017 (unaudited)	$ 2,754,018	$ 412,714	$ 283,792	$ 347,110	$ 5,856,110	$ 9,653,744
Comparison (Fund Bal) - Jun 30, 2016	*$ 3,505,359*	*$ 426,496*	*$ 386,268*	*$ 508,378*	*$ 5,536,490*	*$ 10,362,991*
Actual for Jul - Sep 2017 :						
Add : Revenue	2,494,958	225,875	110,077	23,692	1,344,550	4,199,151
Less : Expenditures	9,422,533	261,450	344,308	488,647	1,112,254	11,629,191
Projections for Oct 2017 - June 2018 :						
Add : Revenue	27,405,600	766,900	998,800	1,573,200	3,655,700	34,400,200
Less : Expenditures	22,118,200	730,100	850,800	1,113,500	3,508,100	28,320,700
Balances - June 30, 2018	$ 1,113,843	$ 413,939	$ 197,561	$ 341,855	$ 6,236,006	$ 8,303,204

Projection of Cash Balances

Combining Statement
September 30, 2017

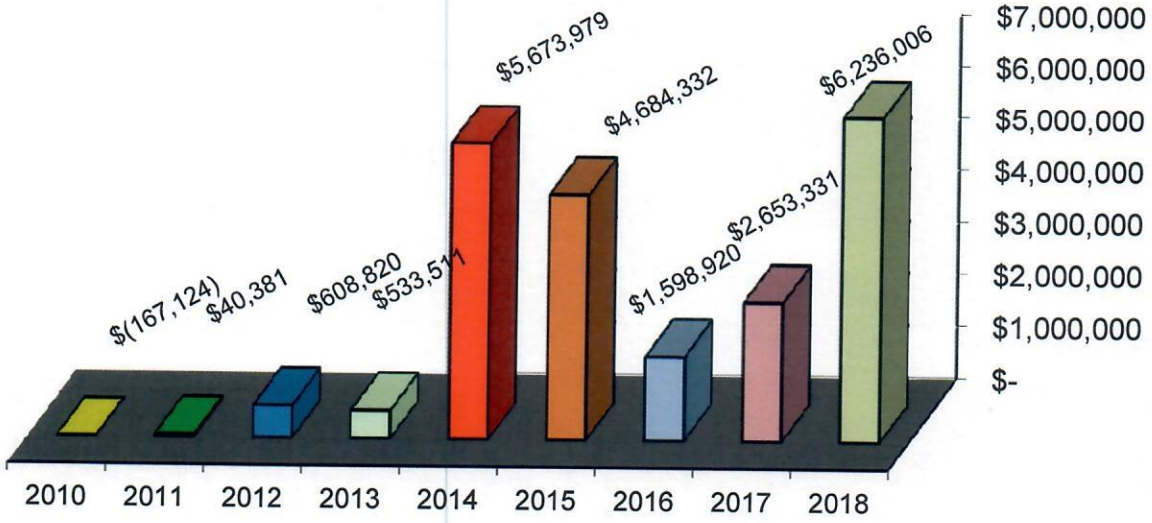
Cash Balances :	General Fund	Curbside Collection Fund	Emergency Telephone	Uninc Service Dist Fund	Solid Waste Fund	Total for all Funds
Total Balances for Period Ending September 30, 2017	$ (1,980,999)	$ 554,958	$ 85,102	$ (137,530)	$ 2,891,503	$ 1,413,033
Comparison (Cash Bal) - September 30, 2016	*$ 96,310*	*$ 613,115*	*$ 205,268*	*$ 161,173*	*$ 2,442,763*	*$ 3,518,630*
Projections for Oct 2017 - June 2018 :						
Add : Revenue	27,405,600	766,900	998,800	1,573,200	3,655,700	34,400,200
Less : Expenditures	22,118,200	730,100	850,800	1,113,500	3,508,100	28,320,700
Balances - June 30, 2018	$ 3,306,401	$ 591,758	$ 233,102	$ 322,170	$ 3,039,103	$ 7,492,533
For Comparison Purposes :						
Cash Balances - June 30, 2017	$ 3,503,338	$ 641,918	$ 235,734	$ 426,838	$ 2,907,270	$ 7,715,098

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

SPLOST #7

Budget Comparison

For FY 2017, ending September 30, 201

Actuals to date

Date	Collections FY 2014	Collections FY 2015	Collections FY 2016	Collections FY 2017	Collections FY 2018	Collections FY 2019	Collections FY 2019
Jul	$ 587,552.92	$ 604,877.58	$ 589,369.86	$ 572,518.21	$ 560,438.73	$ -	$ -
Aug	$ 587,552.92	$ 615,300.40	$ 580,557.45	$ 547,525.39	$ 595,214.33	$ -	
Sep	$ 566,218.82	$ 596,179.00	$ 558,805.38	$ 542,916.51	$ 536,526.15	$ -	
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	$ 617,706.92	$ -	$ -	
Feb	$ 555,162.30	$ 561,054.77	$ 494,128.42	$ 536,257.20	$ -	$ -	
Mar	$ 577,058.70	$ 556,858.29	$ 537,407.65	$ 530,368.23	$ -	$ -	
Apr	$ 647,505.62	$ 600,006.71	$ 597,178.70	$ 588,267.85	$ -	$ -	
May	$ 618,668.81	$ 600,995.37	$ 554,727.96	$ 575,690.18	$ -	$ -	
Jun (1)	$ 611,037.72	$ 579,489.36	$ 564,674.63	$ 569,182.68	$ -	$ -	
	$ 7,093,150.63	$ 7,199,738.41	$ 6,786,990.13	$ 6,647,129.67	$ 1,692,179.21	$ -	$ -
Average	$ 591,095.89	$ 599,978.20	$ 565,582.51	$ 553,927.47	$ 564,059.74		
Total Actual Collections							$ 29,419,188.05
Projections	$ -	$ -	$ -	$ -	$ -	$ -	$ -
							$ -
							(to date)

Comparison of Actuals to Projections for Quarter

Date	Actual Collections FY 2018	Budget Projections FY 2018	Difference in Collections
July	$ 572,518	$ 565,050	$ 7,468
Aug	$ 547,525	$ 565,050	$ (17,525)
Sep	$ 542,917	$ 565,050	$ (22,133)
	$ 1,662,960	$ 1,695,150	$ (32,190)

Total Actual vs Referendum Cumulative

# of months
14
$ 16,780,299

Entity	Percentage	Possible Reductions Total Cumulative
St. Marys	29.82%	$ 5,003,885
Kingsland	27.77%	$ 4,659,889
Woodbine	7.00%	$ 1,174,621
PSA	7.49%	$ 1,256,844
County	27.92%	$ 4,685,060

SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS (SPLOST#7)
FOR THE PERIOD ENDING SEPTEMBER 30, 2017

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	$ 1,989,735	$ 10,265
Public Safety Radio Communications System	2,055,000	2,055,000	225,294	1,829,706
Colerain Road/Bypass Hurricane Evacuation	750,000	750,000	3,038,821 *	(2,288,821)
Ambulances for County-Wide Emergency Svcs	530,000	530,000	502,684	27,316
	$ 5,335,000	$ 5,335,000	$ 5,756,533	$ (421,534)
Phase 2				* **Reimb by DOT**
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	11,774	238,226
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	1,402,000	1,402,000	2,279,362	(877,362)
Vehicles	5,703,000	5,703,000	886,644	4,816,356
Technology & Connection Enhancements	1,177,000	1,177,000	385,899	791,101
Total Buildings, Recreation, and Other	$ 9,452,700	$ 9,452,700	$ 3,576,854	$ 5,875,846
Camden County - Road Projects				
Colerain Road (possible mitigation costs)	$ 150,000	$ 150,000	$ 138,138	$ 11,862
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
Harriett's Bluff Deep Creek Bridge	130,000	130,000	-	130,000
Fisher-Massey Road	-	-	404,326	(404,326)
Sidwalk Repair			10,985	(10,985)
Horse Stamp Church Road			250	(250)
Transfer Funds to Fund 335 GA				
Transporations for LMIG Match	$ -	$ -	$ 478,578	$ (478,578)
Total County Road Projects	$ 7,273,828	$ 7,273,828	$ 1,180,721	$ 6,093,107
PSA and City Disbursements				
PSA - Parks & Equipment	$ 2,896,000	2,896,000	$ 1,832,131	$ 1,063,869
City of Kingsland	16,639,629	16,639,629	6,525,016	10,114,613
City of St. Marys	17,831,293	17,831,293	7,006,697	10,824,596
City of Woodbine	4,071,550	4,071,550	1,644,765	2,426,785
	$ 41,438,472	$ 41,438,472	$ 17,008,609	$ 24,429,863
Total All Projects and Disbursements	$ 63,500,000	$ 63,500,000	$ 27,522,718	$ 35,498,704