

Warren County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2022

	General	American Rescue Plan Federal Grant Fund	SPLOST 2017-2022 Fund	TSPLOST Discretionary Fund	TSPLOST Capital Project Fund	Other Governmental Funds	Total Governmental Funds
Revenues							
Taxes	\$ 3,661,115	\$ -	\$ 769,729	\$ 855,978	\$ -	\$ -	\$ 5,286,822
Intergovernmental	403,441	-	200,000	-	354,588	113,731	1,071,760
Charges for services	384,509	-	-	-	-	93,468	477,977
Fines, forfeitures and fees	275,075	-	-	-	-	25,743	300,818
Investment earnings	5,915	-	-	-	-	-	5,915
Miscellaneous	32,440	-	-	-	-	1,736	34,176
Total Revenues	4,762,495	-	969,729	855,978	354,588	234,678	7,177,468
Expenditures							
Current:							
General government	1,371,995	-	-	-	-	-	1,371,995
Judicial	381,582	-	-	-	-	17,533	399,115
Public safety	1,736,522	-	-	-	-	418,598	2,155,120
Public works	588,453	-	-	88,576	-	33	677,062
Health and welfare	285,276	-	-	-	-	-	285,276
Culture and recreation	101,319	-	-	-	-	-	101,319
Conservation of natural resources	84,548	-	-	-	-	-	84,548
Economic development	84,128	-	-	-	-	-	84,128
Intergovernmental	-	-	217,911	-	-	-	217,911
Capital Outlay	-	-	1,124,237	-	998,543	17,774	2,140,554
Debt Service:							
Principal retirement	68,099	-	59,919	-	24,875	57,900	210,793
Interest and fiscal charges	8,076	-	3,723	-	1,504	12,906	26,209
Total Expenditures	4,709,998	-	1,405,790	88,576	1,024,922	524,744	7,754,030
Excess (Deficiency) of Revenues Over (Under) Expenditures	52,497	-	(436,061)	767,402	(670,334)	(290,066)	(576,562)
Other Financing Sources (Uses)							
Proceeds from installment obligations	133,728	-	562,400	-	-	-	696,128
Transfers in (out), net	(271,933)	-	(47,033)	(670,334)	670,334	267,649	(51,317)
Total Other Financing Sources (Uses)	(138,205)	-	515,367	(670,334)	670,334	267,649	644,811
Special Items							
Proceeds from disposition of assets	51,587	-	-	-	-	-	51,587
Net Change in Fund Balances	(34,121)	-	79,306	97,068	-	(22,417)	119,836
Fund Balances, Beginning	2,581,081	-	680,145	1,372,874	-	291,870	4,925,970
Fund Balances, Ending	\$ 2,546,960	\$ -	\$ 759,451	\$ 1,469,942	\$ -	\$ 269,453	\$ 5,045,806

See accompanying notes to the basic financial statements.

Warren County, Georgia
Sheriff Drug Fund
Comparative Balance Sheet
June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets		
Cash and cash equivalents	\$ 54,722	\$ 61,910
Total Assets	<u>\$ 54,722</u>	<u>\$ 61,910</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 10,586	\$ -
Other liabilities	6,764	6,764
Total Liabilities	<u>17,350</u>	<u>6,764</u>
Fund Balances		
Restricted for program purposes	<u>37,372</u>	<u>55,146</u>
Total Liabilities and Fund Balances	<u>\$ 54,722</u>	<u>\$ 61,910</u>

Warren County, Georgia
 Combining Statement of Fiduciary Net Position
 Custodial Funds
 June 30, 2022

	Clerk of Superior Court	Probate Court	Magistrate Court	Tax Commissioner's Office	Total
Assets					
Cash and cash equivalents	\$ 71,496	\$ 25,684	\$ 2,648	\$ 177,373	\$ 277,201
Receivables:					
Taxes receivable for other governments	-	-	-	177,173	177,173
Total Assets	<u>71,496</u>	<u>25,684</u>	<u>2,648</u>	<u>354,546</u>	<u>454,374</u>
Liabilities					
Funds due to others	64,790	11,415	2,270	103,993	182,468
Uncollected taxes	-	-	-	177,173	177,173
Total Liabilities	<u>64,790</u>	<u>11,415</u>	<u>2,270</u>	<u>281,166</u>	<u>359,641</u>
Net Position					
Restricted for individuals, organizations, and other governments	6,706	14,269	378	73,380	94,733
Total Net Position	<u>\$ 6,706</u>	<u>\$ 14,269</u>	<u>\$ 378</u>	<u>\$ 73,380</u>	<u>\$ 94,733</u>

Warren County, Georgia
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
June 30, 2022

	Clerk of Superior Court	Probate Court	Magistrate Court	Tax Commissioner's Office	Total
Additions					
Taxes collected for other governments	-	-	-	\$ 7,724,180	\$ 7,724,180
Fines and fees collected	151,840	287,481	54,770	-	494,091
Total Additions	151,840	287,481	54,770	7,724,180	8,218,271
Deductions					
Taxes distributed to other governments	-	-	-	7,828,383	7,828,383
Fines and fees disbursed	151,586	284,681	54,392	-	490,659
Total Deductions	151,586	284,681	54,392	7,828,383	8,319,042
Changes in Net Position	254	2,800	378	(104,203)	(100,771)
Net Position - Beginning of Year, as restated	6,452	11,469	-	177,583	195,504
Net Position - End of Year	\$ 6,706	\$ 14,269	\$ 378	\$ 73,380	\$ 94,733