

Warren County, Georgia  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 Governmental Funds  
 For the Year Ended June 30, 2024

|  | General             | American<br>Rescue Plan<br>Federal<br>Grant<br>Fund | Federal<br>Grants<br>Capital<br>Project<br>Fund | SPLIST<br>2022-2027<br>Fund | TSPLOST<br>Discretionary<br>Fund | TSPLOST<br>Capital<br>Project<br>Fund | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|---------------------|---|---|-----------------------------|----------------------------------|---------------------------------------|--------------------------------|--------------------------------|
| <b>Revenues</b>  |                     |   |   |                             |                                  |                                       |                                |                                |
| Taxes  | \$ 3,623,702        | -   | \$ -  | \$ 831,967                  | \$ 943,398                       | \$ -                                  | \$ -                           | \$ 5,399,067                   |
| Intergovernmental  | 1,259,207           | 809,590   | 572,559   | -                           | -                                | 1,158,373                             | 274,801                        | 4,074,530                      |
| Charges for services   | 425,309             | -   | -   | -                           | -                                | -                                     | 81,195                         | 506,504                        |
| Fines, forfeitures and fees  | 290,824             | -   | -   | -                           | -                                | -                                     | 44,470                         | 335,294                        |
| Investment earnings  | 69,068              | -   | -   | -                           | -                                | -                                     | -                              | 69,068                         |
| Miscellaneous  | 69,752              | -   | -   | -                           | -                                | -                                     | 11,163                         | 80,915                         |
| <b>Total Revenues</b>  | <b>5,737,862</b>    | <b>809,590</b>                                      | <b>572,559</b>                                  | <b>831,967</b>              | <b>943,398</b>                   | <b>1,158,373</b>                      | <b>411,629</b>                 | <b>10,465,378</b>              |
| <b>Expenditures</b>  |                     |   |   |                             |                                  |                                       |                                |                                |
| <b>Current:</b>  |                     |   |   |                             |                                  |                                       |                                |                                |
| General government   | 2,076,991           | -   | -   | -                           | -                                | -                                     | -                              | 2,076,991                      |
| Judicial   | 390,210             | -   | -   | -                           | -                                | -                                     | 5,259                          | 395,469                        |
| Public safety  | 1,745,795           | -   | -   | -                           | -                                | -                                     | 463,598                        | 2,209,393                      |
| Public works   | 1,361,732           | -   | -   | -                           | 311,100                          | -                                     | -                              | 1,672,832                      |
| Health and welfare   | 283,419             | -   | -   | -                           | -                                | -                                     | -                              | 283,419                        |
| Culture and recreation   | 113,831             | -   | -   | -                           | -                                | -                                     | -                              | 113,831                        |
| Conservation of natural resources                                    | 74,103              | -   | -   | -                           | -                                | -                                     | -                              | 74,103                         |
| Economic development   | 116,239             | -   | -   | -                           | -                                | -                                     | -                              | 116,239                        |
| <b>Intergovernmental</b>   | -                   | -   | -   | 193,890                     | -                                | -                                     | -                              | 193,890                        |
| <b>Capital Outlay</b>  | -                   | 809,590   | 582,559   | 35,021                      | -                                | 1,666,213                             | 65,088                         | 3,158,471                      |
| <b>Debt Service:</b>   |                     |   |   |                             |                                  |                                       |                                |                                |
| Principal retirement   | 141,238             | -   | -   | 65,268                      | -                                | 22,859                                | 21,588                         | 250,953                        |
| Interest and fiscal charges  | 5,391               | -   | -   | 11,012                      | -                                | 2,501                                 | 9,645                          | 28,549                         |
| <b>Total Expenditures</b>  | <b>6,308,949</b>    | <b>809,590</b>                                      | <b>582,559</b>                                  | <b>305,191</b>              | <b>311,100</b>                   | <b>1,691,573</b>                      | <b>565,178</b>                 | <b>10,574,140</b>              |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <b>(571,087)</b>    | <b>-</b>  | <b>(10,000)</b>                                 | <b>526,776</b>              | <b>632,298</b>                   | <b>(533,200)</b>                      | <b>(153,549)</b>               | <b>(108,762)</b>               |
| <b>Other Financing Sources (Uses)</b>                                |                     |   |   |                             |                                  |                                       |                                |                                |
| Proceeds from installment obligations                                | 600,000             | -   | -   | -                           | -                                | -                                     | -                              | 600,000                        |
| Transfers in (out), net  | (198,605)           | -   | -   | -                           | (533,200)                        | 533,200                               | 175,255                        | (23,350)                       |
| <b>Total Other Financing Sources (Uses)</b>                          | <b>401,395</b>      | <b>-</b>  | <b>-</b>  | <b>-</b>                    | <b>(533,200)</b>                 | <b>533,200</b>                        | <b>175,255</b>                 | <b>576,650</b>                 |
| <b>Net Change in Fund Balances</b>                                   | <b>(169,692)</b>    | <b>-</b>  | <b>(10,000)</b>                                 | <b>526,776</b>              | <b>99,098</b>                    | <b>-</b>                              | <b>21,706</b>                  | <b>467,888</b>                 |
| <b>Fund Balances, Beginning</b>                                      | <b>2,387,529</b>    | <b>-</b>  | <b>10,000</b>                                   | <b>523,596</b>              | <b>1,194,306</b>                 | <b>-</b>                              | <b>871,959</b>                 | <b>4,987,390</b>               |
| <b>Fund Balances, Ending</b>   | <b>\$ 2,217,837</b> | <b>\$ -</b>   | <b>\$ -</b>                                     | <b>\$ 1,050,372</b>         | <b>\$ 1,293,404</b>              | <b>\$ -</b>                           | <b>\$ 893,665</b>              | <b>\$ 5,455,278</b>            |

See accompanying notes to the basic financial statements.