

**Warren County, Georgia**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2023**

Revenues	General	American Rescue Plan Federal Grant Fund	Federal Grants Capital Project Fund	SPLOST 2022-2027 Fund	TSPLOST Discretionary Fund	TSPLOST Capital Project Fund	Other Governmental Funds	Total Governmental Funds
Taxes	\$ 3,701,483	-	-	\$ 702,089	\$ 871,511	\$ -	-	\$ 5,275,083
Intergovernmental	456,443	-	827,446	-	-	360,773	74,892	1,719,554
Charges for services	599,465	-	-	-	-	-	87,969	687,434
Fines, forfeitures and fees	303,111	-	-	-	-	-	45,502	348,613
Investment earnings	5,405	-	-	-	-	-	-	5,405
Miscellaneous	39,301	-	-	-	-	-	4,247	43,548
<b>Total Revenues</b>	<b>5,105,208</b>	<b>-</b>	<b>827,446</b>	<b>702,089</b>	<b>871,511</b>	<b>360,773</b>	<b>212,610</b>	<b>8,079,637</b>
Expenditures								
Current:								
General government	1,443,592	-	-	-	-	-	-	1,443,592
Judicial	416,322	-	-	-	-	-	6,703	423,025
Public safety	1,853,495	-	-	-	-	-	427,946	2,281,441
Public works	724,437	-	-	-	176,419	-	-	900,856
Health and welfare	256,229	-	-	-	-	-	-	256,229
Culture and recreation	99,457	-	-	-	-	-	-	99,457
Conservation of natural resources	75,965	-	-	-	-	-	-	75,965
Economic development	122,311	-	-	-	163,607	-	-	122,311
Intergovernmental	-	-	817,446	-	-	1,291,153	-	1,63,607
Capital Outlay	-	-	-	-	-	-	79,239	2,187,838
Debt Service:								
Principal retirement	67,357	-	-	14,530	-	37,151	140,611	259,649
Interest and fiscal charges	9,730	-	-	356	-	3,197	23,980	37,263
<b>Total Expenditures</b>	<b>5,068,895</b>	<b>-</b>	<b>817,446</b>	<b>178,493</b>	<b>176,419</b>	<b>1,331,501</b>	<b>678,479</b>	<b>8,251,233</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	36,313	-	10,000	523,596	695,092	(970,728)	(465,869)	(171,596)
Other Financing Sources (Uses)								
Proceeds from installment obligations	148,914	-	-	-	(970,728)	-	308,924	148,914
Transfers in (out), net	(344,658)	-	-	-	(970,728)	970,728	-	(35,734)
<b>Total Other Financing Sources (Uses)</b>	<b>(195,744)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(970,728)</b>	<b>970,728</b>	<b>308,924</b>	<b>113,180</b>
Net Change in Fund Balances	(159,431)	-	10,000	523,596	(275,636)	-	(156,945)	(58,416)
Fund Balances, Beginning	2,546,960	-	-	-	1,469,942	-	1,028,904	5,045,806
Fund Balances, Ending	\$ 2,387,529	\$ -	\$ 10,000	\$ 523,596	\$ 1,194,306	\$ -	\$ 871,959	\$ 4,987,390

See accompanying notes to the basic financial statements.

Warren County, Georgia  
*Combining Statement of Changes in Fiduciary Net Position*  
*Custodial Funds*  
 June 30, 2023

	Clerk of Superior Court	Probate Court	Magistrate Court	Tax Commissioner's Office	Total
<b>Additions</b>					
Taxes collected for other governments	\$ -	\$ -	\$ -	\$ 7,918,374	\$ 7,918,374
Fines and fees collected	180,113	360,027	39,961	-	580,101
<b>Total Additions</b>	180,113	360,027	39,961	7,918,374	8,498,475
<b>Deductions</b>					
Taxes distributed to other governments	-	-	-	7,907,797	7,907,797
Fines and fees disbursed	171,360	361,301	39,887	-	572,548
<b>Total Deductions</b>	171,360	361,301	39,887	7,907,797	8,480,345
Changes in Net Position	8,753	(1,274)	74	10,577	18,130
<b>Net Position - Beginning of Year, as restated</b>	6,706	14,269	378	73,380	94,733
<b>Net Position - End of Year</b>	\$ 15,459	\$ 12,995	\$ 452	\$ 83,957	\$ 112,863

**Warren County, Georgia**  
**Sheriff Drug Fund**  
**Comparative Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2023**  
*(With Comparative Actual Amounts for the Year Ended June 30, 2022)*

	<u>2023</u>				<u>2022</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>	<u>Actual</u>
<b>Revenues</b>					
Fines, forfeitures and fees	\$ 63,500	\$ 63,500	\$ 671	\$ (62,829)	\$ -
<b>Total Revenues</b>	<u>63,500</u>	<u>63,500</u>	<u>671</u>	<u>(62,829)</u>	<u>-</u>
<b>Expenditures</b>					
<b>Current:</b>					
Public safety	6,800	6,800	6,758	42	-
<b>Capital Outlay:</b>					
Public safety	<u>56,700</u>	<u>56,700</u>	<u>-</u>	<u>56,700</u>	<u>17,774</u>
<b>Total Expenditures</b>	<u>63,500</u>	<u>63,500</u>	<u>6,758</u>	<u>56,742</u>	<u>17,774</u>
<b>Net Change in Fund Balances</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(6,087)</u>	<u>\$ (6,087)</u>	<u>(17,774)</u>
<b>Fund Balances, Beginning of Year</b>			<u>37,372</u>		<u>55,146</u>
<b>Fund Balances, End of Year</b>			<u>\$ 31,285</u>		<u>\$ 37,372</u>