

Warren County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2021

	SPLOST 2012-2017 Fund	SPLOST 2017-2022 Fund	TSPLOST Discretionary Fund	TSPLOST Capital Project Fund	Other Governmental Funds	Total Governmental Funds
Revenues						
Taxes	\$ 3,302,682	\$ 552,510	\$ 795,123	\$ -	\$ -	\$ 4,650,315
Intergovernmental	792,298	-	-	391,149	184,556	1,368,003
Charges for services	370,954	-	-	-	88,557	459,511
Fines, forfeitures and fees	277,931	-	-	-	29,176	307,107
Miscellaneous	49,328	-	-	-	1,119	50,447
Total Revenues	4,793,193	552,510	795,123	391,149	303,408	6,835,383
Expenditures						
Current:						
General government	1,271,480	-	-	-	-	1,271,480
Judicial	358,339	-	-	-	16,000	374,339
Public safety	1,367,556	-	-	-	392,384	1,759,940
Public works	534,609	-	131,534	-	-	666,143
Health and welfare	264,059	-	-	-	-	264,059
Culture and recreation	95,919	-	-	-	-	95,919
Conservation of natural resources	78,530	-	-	-	-	78,530
Economic development	55,668	-	-	-	-	55,668
Intergovernmental	-	156,416	-	-	-	156,416
Capital Outlay	-	233,945	-	766,993	371,169	1,372,107
Debt Service:						
Principal retirement	59,520	51,740	-	37,944	44,731	193,935
Interest and fiscal charges	6,831	9,911	-	3,424	5,290	25,456
Total Expenditures	4,092,511	452,012	131,534	808,361	829,574	6,313,992
Excess (Deficiency) of Revenues Over (Under) Expenditures	700,682	100,498	663,589	(417,212)	(526,166)	521,391
Other Financing Sources (Uses)						
Proceeds from installment obligations	-	-	-	-	371,149	371,149
Transfers in (out), net	(222,519)	-	(417,212)	417,212	197,446	(25,073)
Total Other Financing Sources (Uses)	(222,519)	-	(417,212)	417,212	568,595	346,076
Special Items						
Proceeds from disposition of assets	146,237	-	-	-	-	146,237
Net Change in Fund Balances	624,400	100,498	246,377	-	42,429	1,013,704
Fund Balances, Beginning	1,956,681	579,647	1,126,497	-	247,945	3,912,266
Fund Balances, Ending	\$ 2,581,081	\$ 680,145	\$ 1,372,874	\$ -	\$ 290,374	\$ 4,925,970

See accompanying notes to the basic financial statements.

Warren County, Georgia
 Combining Statement of Changes in Assets and Liabilities
 Agency Funds
 For The Year Ended June 30, 2021

	Beginning Balance	Additions	Deductions	Eliminations	Ending Balance
Clerk of Court					
Assets					
Cash	\$ 83,820	\$ 129,156	\$ 130,765	\$ 6,452	\$ 75,759
Liabilities					
Interfund payable	\$ -	\$ 59,248	\$ 52,796	\$ 6,452	\$ -
Due to others	83,820	69,908	77,969	-	75,759
Total Liabilities	\$ 83,820	\$ 129,156	\$ 130,765	\$ 6,452	\$ 75,759
Probate Court					
Assets					
Cash	\$ 35,453	\$ 297,098	\$ 278,162	\$ 21,460	\$ 32,929
Liabilities					
Interfund payable	\$ -	\$ 206,398	\$ 184,938	\$ 21,460	\$ -
Due to others	35,453	90,700	93,224	-	32,929
Total Liabilities	\$ 35,453	\$ 297,098	\$ 278,162	\$ 21,460	\$ 32,929
Tax Commissioner					
Assets					
Cash	\$ 186,346	\$ 7,926,654	\$ 7,501,209	\$ 330,215	\$ 281,576
Liabilities					
Interfund payable	\$ -	\$ 5,922,723	\$ 5,592,508	\$ 330,215	\$ -
Due to others	186,346	2,003,931	1,908,701	-	281,576
Total Liabilities	\$ 186,346	\$ 7,926,654	\$ 7,501,209	\$ 330,215	\$ 281,576

Continued

Warren County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For The Year Ended June 30, 2021

Continued

Magistrate Court	Beginning Balance	Additions	Deductions	Eliminations	Ending Balance
Assets					
Cash	\$ 4,437	\$ 48,561	\$ 50,861	\$ 378	\$ 1,759
Liabilities					
Interfund payable	-	\$ 5,083	\$ 4,705	\$ 378	\$ -
Due to others	4,437	43,478	46,156	-	1,759
Total Liabilities	\$ 4,437	\$ 48,561	\$ 50,861	\$ 378	\$ 1,759
Total					
Assets					
Cash	\$ 310,056	\$ 8,401,469	\$ 7,960,997	\$ 358,505	\$ 392,023
Liabilities					
Interfund payable	-	\$ 6,193,452	\$ 5,834,947	\$ 358,505	\$ -
Due to others	310,056	2,208,017	2,126,050	-	392,023
Total Liabilities	\$ 310,056	\$ 8,401,469	\$ 7,960,997	\$ 358,505	\$ 392,023

Warren County, Georgia
Sheriff Drug Fund
Comparative Balance Sheet
June 30, 2021 and 2020

Assets	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 61,910	\$ 61,910
Total Assets	<u>\$ 61,910</u>	<u>\$ 61,910</u>
Liabilities and Fund Balances		
Liabilities		
Other liabilities	\$ 6,764	\$ 6,764
Total Liabilities	<u>6,764</u>	<u>6,764</u>
Fund Balances		
Restricted for program purposes	<u>55,146</u>	<u>55,146</u>
Total Liabilities and Fund Balances	<u>\$ 61,910</u>	<u>\$ 61,910</u>