

**Warren County, Georgia**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2020**

<b>Revenues</b>	<b>General</b>	<b>SPLOST 2012-2017 Fund</b>	<b>SPLOST 2017-2022 Fund</b>	<b>TSPLOST Discretionary Fund</b>	<b>TSPLOST Capital Project Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
Taxes	\$ 3,379,503	\$ -	\$ 540,810	\$ 662,494	\$ -	\$ -	\$ 4,582,807
Intergovernmental	406,731	-	-	7,548	370,218	-	784,497
Charges for services	355,816	-	-	-	-	98,208	454,024
Fines, forfeitures and fees	372,693	-	-	-	-	44,091	416,784
Investment earnings	53	-	-	-	-	1	54
Miscellaneous	60,224	-	-	-	-	36,943	97,167
<b>Total Revenues</b>	<b>4,575,020</b>	<b>-</b>	<b>540,810</b>	<b>670,042</b>	<b>370,218</b>	<b>179,243</b>	<b>6,335,333</b>
<b>Expenditures</b>							
<b>Current:</b>							
General government	1,177,059	-	-	-	-	-	1,177,059
Judicial	368,848	-	-	-	-	12,744	381,592
Public safety	1,354,315	-	-	-	-	336,607	1,690,922
Public works	920,024	-	-	222,351	-	-	1,142,375
Health and welfare	263,396	-	-	-	-	-	263,396
Culture and recreation	87,786	-	-	-	-	-	87,786
Conservation of natural resources	71,858	-	-	-	-	-	71,858
Economic development	55,441	-	-	-	-	-	55,441
Intergovernmental	-	-	153,104	-	-	-	153,104
Capital Outlay	-	32,399	149,456	-	958,898	158,937	1,299,690
<b>Debt Service:</b>							
Principal retirement	32,718	-	38,948	-	49,879	45,391	166,936
Interest and fiscal charges	7,045	-	7,459	-	5,749	9,413	29,666
<b>Total Expenditures</b>	<b>4,338,490</b>	<b>32,399</b>	<b>348,967</b>	<b>222,351</b>	<b>1,014,526</b>	<b>563,092</b>	<b>6,519,825</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>236,530</b>	<b>(32,399)</b>	<b>191,843</b>	<b>447,691</b>	<b>(644,308)</b>	<b>(383,849)</b>	<b>(184,492)</b>
<b>Other Financing Sources (Uses)</b>							
Inception of capital lease obligation	97,438	-	-	-	-	-	97,438
Proceeds from installment obligations	-	-	-	-	-	107,221	107,221
Transfers in (out), net	(314,804)	-	-	(644,308)	644,308	284,392	(30,412)
<b>Total Other Financing Sources (Uses)</b>	<b>(217,366)</b>	<b>-</b>	<b>-</b>	<b>(644,308)</b>	<b>644,308</b>	<b>391,613</b>	<b>174,247</b>
<b>Net Change in Fund Balances</b>	<b>19,164</b>	<b>(32,399)</b>	<b>191,843</b>	<b>(196,617)</b>	<b>-</b>	<b>7,764</b>	<b>(10,245)</b>
<b>Fund Balances, Beginning</b>	<b>1,937,517</b>	<b>33,895</b>	<b>387,804</b>	<b>1,323,114</b>	<b>-</b>	<b>240,181</b>	<b>3,922,511</b>
<b>Fund Balances, Ending</b>	<b>\$ 1,956,681</b>	<b>\$ 1,496</b>	<b>\$ 579,647</b>	<b>\$ 1,126,497</b>	<b>\$ -</b>	<b>\$ 247,945</b>	<b>\$ 3,912,266</b>

See accompanying notes to the basic financial statements.

Warren County, Georgia  
*Jail Fund*  
 Comparative Balance Sheet  
 June 30, 2020 and 2019

	2020	2019
<b>Assets</b>		
Cash and cash equivalents	\$ 57,550	\$ 35,143
Accounts receivable	2,188	3,727
<b>Total Assets</b>	<u>\$ 59,738</u>	<u>\$ 38,870</u>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ -
Total liabilities	-	-
<b>Fund Balances</b>		
Restricted for program purposes	59,738	38,870
<b>Total Liabilities and Fund Balances</b>	<u>\$ 59,738</u>	<u>\$ 38,870</u>

Warren County, Georgia  
*Sheriff Drug Fund*  
*Comparative Balance Sheet*  
*June 30, 2020 and 2019*

	2020	2019
<b>Assets</b>		
Cash and cash equivalents	\$ 61,910	\$ 95,904
<b>Total Assets</b>	<u>\$ 61,910</u>	<u>\$ 95,904</u>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Other liabilities	\$ 6,764	\$ 6,764
<b>Total Liabilities</b>	<u>6,764</u>	<u>6,764</u>
<b>Fund Balances</b>		
Restricted for program purposes	<u>55,146</u>	<u>89,140</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 61,910</u>	<u>\$ 95,904</u>

Warren County, Georgia  
 Combining Statement of Changes in Assets and Liabilities  
 Agency Funds  
 For The Year Ended June 30, 2020

<u>Clerk of Court</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Eliminations</u>	<u>Ending Balance</u>
<b>Assets</b>					
Cash	\$ 83,489	\$ 127,717	\$ 119,203	\$ 8,183	\$ 83,820
<b>Liabilities</b>					
Interfund payable	\$ -	\$ 47,245	\$ 39,062	\$ 8,183	\$ -
Due to others	83,489	80,472	80,141	-	83,820
<b>Total Liabilities</b>	<b>\$ 83,489</b>	<b>\$ 127,717</b>	<b>\$ 119,203</b>	<b>\$ 8,183</b>	<b>\$ 83,820</b>
<u>Probate Court</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Eliminations</u>	<u>Ending Balance</u>
<b>Assets</b>					
Cash	\$ 72,056	\$ 463,134	\$ 477,008	\$ 22,729	\$ 35,453
<b>Liabilities</b>					
Interfund payable	\$ -	\$ 328,630	\$ 305,901	\$ 22,729	\$ -
Due to others	72,056	134,504	171,107	-	35,453
<b>Total Liabilities</b>	<b>\$ 72,056</b>	<b>\$ 463,134</b>	<b>\$ 477,008</b>	<b>\$ 22,729</b>	<b>\$ 35,453</b>
<u>Tax Commissioner</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Eliminations</u>	<u>Ending Balance</u>
<b>Assets</b>					
Cash	\$ 128,621	\$ 7,369,450	\$ 7,263,233	\$ 48,492	\$ 186,346
<b>Liabilities</b>					
Interfund payable	\$ -	\$ 872,009	\$ 823,517	\$ 48,492	\$ -
Due to others	128,621	6,497,441	6,439,716	-	186,346
<b>Total Liabilities</b>	<b>\$ 128,621</b>	<b>\$ 7,369,450</b>	<b>\$ 7,263,233</b>	<b>\$ 48,492</b>	<b>\$ 186,346</b>

Continued

Warren County, Georgia  
 Combining Statement of Changes in Assets and Liabilities  
 Agency Funds  
 For The Year Ended June 30, 2020

Continued

<u>Magistrate Court</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Eliminations</u>	<u>Ending Balance</u>
<b>Assets</b>					
Cash	\$ 3,220	\$ 66,853	\$ 65,005	\$ 631	\$ 4,437
<b>Liabilities</b>					
Interfund payable	\$ -	\$ 5,216	\$ 4,585	\$ 631	\$ -
Due to others	3,220	61,637	60,420	-	4,437
<b>Total Liabilities</b>	<b>\$ 3,220</b>	<b>\$ 66,853</b>	<b>\$ 65,005</b>	<b>\$ 631</b>	<b>\$ 4,437</b>
<u>Total</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Eliminations</u>	<u>Ending Balance</u>
<b>Assets</b>					
Cash	\$ 287,386	\$ 8,027,154	\$ 7,924,449	\$ 80,035	\$ 310,056
<b>Liabilities</b>					
Interfund payable	\$ -	\$ 1,253,100	\$ 1,173,065	\$ 80,035	\$ -
Due to others	287,386	6,774,054	6,751,384	-	310,056
<b>Total Liabilities</b>	<b>\$ 287,386</b>	<b>\$ 8,027,154</b>	<b>\$ 7,924,449</b>	<b>\$ 80,035</b>	<b>\$ 310,056</b>